



Rialtas na hÉireann  
Government of Ireland

# Budget 2023

## Expenditure Report

Prepared by the Department of  
Public Expenditure and Reform  
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2023

# Expenditure Report

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
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nó trí aon díoltóir leabhar.

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DUBLIN  
PUBLISHED BY THE STATIONERY OFFICE  
To be purchased from  
GOVERNMENT PUBLICATIONS,  
52 ST. STEPHEN'S GREEN, DUBLIN 2.  
(Tel: 01 – 6476834 or 1890 213434; Fax: 01 – 6476843)  
or through any bookseller.

**( €10.00 )**



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## Executive Summary

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This document is the Expenditure Report for Budget 2023 as presented to Dáil Éireann. It sets out the Government's voted expenditure allocations and measures for 2023. Budget 2023 has been prepared in line with the strategy set out in July's Summer Economic Statement (SES) reflecting the Government's commitment to deliver high-quality public services while ensuring the economy and the public finances remain on a sustainable pathway. The total expenditure ceiling for 2023 is €90.4 billion. This includes €85.9 billion for core expenditure and €4.5 billion in non-core expenditure to address externally driven temporary challenges.

Budget 2023 takes place in an elevated inflationary environment. This report also details a series of measures for 2022 aimed at helping households, businesses and public services with increased costs.

### **Budget Package**

The Budget Package for 2023 represents an increase of €5.8 billion in core expenditure. This includes the proposed extension of the Building Momentum Public Sector pay agreement at a cost of €1.4 billion across 2022 and 2023 including the associated pension impacts. €1.9 billion is provided to support continued provision of existing levels of service and an additional €1.8 billion for new current expenditure measures across Government Departments. Capital expenditure will increase by €0.8 billion in line with the National Development Plan.

### **Core Current Expenditure**

Core current expenditure will grow to €74.3 billion in 2023, an increase of 6.2 percent. The proposed extension of the Building Momentum public sector pay agreement will provide additional investment and support our public service workforce to deliver quality frontline services. This funding will be held centrally and allocated at Ministerial Vote level pending ratification of the agreement.

Other new measures included reflect the importance of strategic programmes in Childcare, Health, Education and Social Protection supports as part of Government's focus on assisting the most vulnerable in society and prioritising social services.

### **Capital Expenditure**

The National Development Plan (NDP) 2021-30, published last year, demonstrates the Government's commitment to meeting Ireland's infrastructure and investment needs over the medium term horizon. In 2023, core capital expenditure will increase by approximately €0.8 billion or 7% over the 2022 allocation set out in the Mid-Year Expenditure Report (MYER). This represents a very substantial commitment of resources and continues the process of increasing voted capital expenditure to 5% of GNI\* by 2025. Included in this overall investment is €100 million under the Shared Island fund in 2023, of which €18 million is being

allocated at this time, to foster new investment and development opportunities on a North/South basis. This funding will be drawn down by Departments throughout 2023.

### Non-Core Expenditure

€4.5 billion in non-core expenditure will be made available in 2023. This funding will provide supports across a range of sectors to mitigate the impact of external shocks, these include the provision of Covid-19 related supports, humanitarian supports for Ukrainian refugees, and the Brexit Adjustment Reserve. Over €1.8 billion of this funding has been allocated to Departments as part of Budget 2023, while €2.7 billion will remain in reserve to allow Government to respond to these challenges as required.

<b>Estimate of Gross Voted Expenditure 2023</b>	
	€ million
Gross Voted Current Expenditure (Core)	74,250
Gross Voted Capital Expenditure (Core)	11,665
<b>Total Gross Voted Expenditure (Core)</b>	<b>85,915</b>
Covid-19 Expenditure Allocated*	1,262
National Recovery and Resilience Plan	192
Ukraine Humanitarian Response	121
Brexit Adjustment Reserve	272
<b>Non-Core allocated to Departments</b>	<b>1,846</b>
<b>Non-Core yet to be allocated to Departments</b>	<b>2,654</b>
<b>Overall Total Gross Voted Expenditure</b>	<b>90,415</b>

*\*Covid-19 Expenditure Allocated includes the current element of NRRP funding.*

*Rounding may impact totals*

### 2023 Allocations

The 2023 current and capital expenditure allocations by Department are set out in the tables below. Core 2023 expenditure is compared to core 2022 expenditure as published in the MYER. More detail is provided in Parts II and III of this Report.

## Ministerial Vote Group Gross Current Expenditure

	MYER 2022 Core	Budget 2023 Core	Change Core	Non Core*	Total
	€ million	€ million	%	€ million	€ million
Agriculture, Food and the Marine	1,504	1,527	1.5%	162	1,689
Children, Equality, Disability, Integration and Youth	2,015	2,411	19.7%	0	2,411
Defence	966	997	3.2%	2	998
Education	8,345	8,720	4.5%	45	8,765
Enterprise, Trade and Employment	359	372	3.7%	0	372
Environment, Climate and Communications	169	188	11.8%	0	188
Finance	538	551	2.4%	0	551
Foreign Affairs	886	927	4.6%	85	1,012
Further and Higher Education, Research, Innovation and Science	3,052	3,217	5.4%	82	3,299
Health	20,383	21,533	5.6%	707	22,240
Housing, Local Government and Heritage	2,559	2,765	8.1%	8	2,773
Justice	2,863	2,991	4.5%	41	3,032
Public Expenditure and Reform	1,228	1,330	8.2%	3	1,333
Rural & Community Development	187	197	5.7%	0	197
Social Protection	22,250	23,387	5.1%	0	23,387
Taoiseach's	277	243	-12.2%	3	246
Tourism, Culture, Arts, Gaeltacht, Sport and Media	801	846	5.6%	90	936
Transport	644	693	7.5%	196	889
2022 Unallocated Core Current**	150				
Extension to Building Momentum (unallocated)	725	1,355			1,355
<b>Gross Voted Current Expenditure</b>	<b>69,900</b>	<b>74,250</b>	<b>6.2%</b>	<b>1,424</b>	<b>75,673</b>
<i>Non-Core Current to be allocated</i>				2,364	<b>2,364</b>
<b>Total Gross Voted Current Expenditure</b>					<b>78,037</b>

*Rounding affects totals*

*\*Non-core allocations comprise Covid-19, NRRP, Brexit Adjustment Reserve & Ukraine.*

*\*\*Funding for hours related to the Haddington Road Agreement included as core in the overall 2022 ceiling but not allocated at Departmental level.*

## Ministerial Vote Group Gross Capital Expenditure

	<b>MYER 2022 Core</b>	<b>Budget 2023 Core</b>	<b>Change Core</b>	<b>Non- Core*</b>	<b>Total</b>
	€ million	€ million	%	€ million	€ million
Agriculture, Food and the Marine	281	284	1.1%	168	452
Children, Equality, Disability, Integration and Youth	33	40	21.2%	0	40
Defence	141	176	24.8%	0	176
Education	790	860	8.9%	0	860
Enterprise, Trade and Employment	494	514	4.1%	54	568
Environment, Climate and Communications	639	828	29.7%	22	850
Finance	22	22	0.0%	0	22
Foreign Affairs	25	25	0.0%	0	25
Further and Higher Education, Research, Innovation and Science	548	569	3.8%	20	588
Health	990	1096	10.7%	81	1177
Housing, Local Government and Heritage	3,408	3508	2.9%	8	3516
Justice	270	272	0.7%	0	272
Public Expenditure and Reform	224	260	16.1%	40	300
Rural & Community Development	192	196	2.1%	0	196
Social Protection	16	16	0.0%	0	16
Taoiseach's	0	0		0	0
Tourism, Culture, Arts, Gaeltacht, Sport and Media	202	206	2.0%	0	206
Transport	2536	2595	2.3%	27	2622
Shared Island Fund	25	82			82
European Regional Development Fund	70	100			100
Priority Reserve		16			16
<b>Gross Voted Capital Expenditure</b>	<b>10,904</b>	<b>11,665</b>	<b>7.0%</b>	<b>420</b>	<b>12,086</b>
Non Core Capital to be allocated					293
<b>Total Gross Voted Capital Expenditure</b>					<b>12,379</b>

*Rounding affects totals*

## **Selected Key Areas of Expenditure 2023**

A summary of a selection of expenditure areas is set out below. Further detail, by each Department, is set out in Part II of this Report.

### **Investment in day-to-day Current Expenditure Supports**

#### *Social Protection*

To provide assistance to the most vulnerable in society the Government will provide an allocation of €23.4 billion in core current expenditure for the Department of Social Protection. This allocation includes an increase of over €1 billion euro providing a range of budgetary measures including:

- an increase in the weekly rates of payment to all working age recipients and pension payments by €12 per week, with proportionate increase for qualified adults and those on reduced rates of payment.
- an increase in the means threshold for Fuel Allowance for those aged over 70 to €500 per week for a single person, and to €1,000 per week for a couple
- an increase in the weekly rate of the qualified child increase for children aged 12 and over by €2 per week
- an increase of €40 in the weekly thresholds for Working Family Payment
- an increase in the Domiciliary Care Allowance rate to €330 per month
- an increase in the earnings disregards on both Disability Allowance and Blind Pension by €25, from €140 to €165 per week
- an increase in the top up payment for Community Employment, TUS, and Rural Social Scheme by €5, from €22.50 to €27.50 per week

#### *Health*

The overall 2023 allocation for Health is €23.4 billion. This significant investment underscores the Government's commitment to the delivery of Sláintecare; the progressive reform of the health system to implement universal healthcare and its three critical components: access, affordability and quality. The overall settlement provides an additional €1.3 billion in core funding with €0.8 billion for Covid related spending. The funding allocated for Covid-19 includes over €400 million for testing and tracing, the vaccination programme, and for PPE.

The increase in core expenditure of €1.3 billion will enable the hiring of additional staff previously targeted and staffing for new developments in Budget 2023 (approximately 6,000 in total).

Funding will also be available next year for a dedicated women's health package, to address the waiting list challenge, to extend free GP care for children aged 6s/7s and those on the median income, the abolition of hospital charges and an expansion of the free contraception scheme to all those aged 16-30.

### *Housing, Local Government and Heritage*

An allocation of almost €2.8 billion represents an increase of over €200 million on the 2022 core current expenditure allocation. This additional funding will provide supports for housing and for homelessness services.

An additional €98 million increase in the Social Housing Current Expenditure Programme will support 6,467 new leased units, bringing the total number of social homes supported through this scheme to just over 34,000. Funding will support 8,800 new Housing Assistance Payment (HAP) tenancies and 800 new Rental Accommodation Scheme (RAS) tenancies. In addition supports will be provided for homelessness accommodation for some of the most vulnerable people in society. There will also be extra funding and resources provided to the National Parks and Wildlife Service, the newly established Electoral Commission and the Marine Area Regulatory Authority (MARA).

### *Children, Equality, Disability, Integration and Youth*

The Department of Children, Equality, Disability, Integration and Youth will have a 2023 core current allocation of €2.4 billion. Additional funding of €121m has been allocated from January 2023 so all families accessing registered early learning and childcare will receive a minimum hourly National Childcare Scheme (NCS) subsidy of €1.40 towards the cost of early learning and childcare. With the current minimum hourly NCS subsidy set at €0.50 per hour, this represents an additional €0.90 per hour reduction in the cost of early learning and childcare. This translates to a maximum €63 reduction in parents' weekly bill per child. With up to €22.50 currently available per week, this represents up to an additional €40.50 reduction in weekly costs.

### *Education*

Over €8.7 billion is being provided in current expenditure to invest in our schools and Education Sector. This includes an increase in core current expenditure of €375 million.

This will provide supports to primary and post primary schools, while investing significant resources in special education. Key measures include:

- An additional over 660 mainstream teachers, including a reduction in primary staffing schedule one point from 24:1 to 23:1.
- €42m is being allocated to provide free school books and related classroom resources to all pupils in recognised primary schools within the Free Education Scheme. This measure will benefit up to 540,000 primary school students.
- Additional 1,194 Special Needs Assistants (SNAs), & 686 additional teachers for special education working in special classes and special schools, and Special Education Teachers in mainstream settings to support children with special educational needs

### *Further and Higher Education, Research, Innovation and Science*

A core current expenditure allocation of €3.2 billion is being provided to the Department of Further and Higher Education, Research, Innovation and Science, with an increase in core current expenditure of over €160 million.

This additional investment will provide:

- Additional funding for Higher Education to address the long term sustainable funding in the sector and to deal with demographic demand.
- Significant Student Support measures including:
  - Reduce Student Contribution Fee by €500 for eligible families through the adjustment of income thresholds in the student grant scheme.
  - Increase in the Student Grant Scheme maintenance grant rates and income thresholds
  - Increase in the Post-Graduate Contribution Grant by €500.

### *Justice*

Additional current funding of €148 million is being allocated to the Justice sector in 2023 to fund a number of measures including:

- €18.4 million of which will fund the full year costs of Garda Members and staff recruitment in 2022 and the recruitment of up to 1000 new trainee Gardaí and 430 new Garda civilian staff next year.
- €16 million to support increased demand faced by the International Protection Office;
- €1 million for the continued investment in the establishment of the Gambling Regulatory Authority
- €9 million in additional investment to address service demands to victims of Domestic, Sexual and Gender Based Violence; and
- €2.5 million under the Youth Justice Strategy; Additional €9.9 million for the Irish Prisons Service; and
- The Courts Service will receive €12.5 million of additional in 2023 including over €2.5 million to progress the ongoing Courts Modernisation programme

### *Tourism, Culture, Arts, Gaeltacht, Sport and Media*

€90 million is being provided across the Tourism, Culture, Arts, Gaeltacht, Sports and Media sectors to help consolidate their recovery from the Covid-19 pandemic. This €90m includes:

- €15 million for the tourism marketing fund (including €5m for the Invitation);
- €15 million for Fáilte Ireland initiatives;
- €25 million to maintain the Arts Council allocation at €130m
- €4.25 million for Gaeltacht measures; and
- €2 million for Sport measures.

## Capital Investment in Infrastructure

Project Ireland 2040 remains the Government's long-term overarching strategy to make Ireland a better country for all its people, including the additional one million people expected to live in Ireland by 2040. The plan seeks to ensure that a greater level of development and investment is focused on our rural villages, towns and cities to enable growth in line with the National Planning Framework. The NDP 2021-2030 provides €165 billion in public capital funding alongside a detailed and positive vision for Ireland up to 2030 as part of Project Ireland 2040.

Core capital expenditure funding for 2023 represents a significant increase of €0.8 billion or over 7% above the 2022 allocations. This investment will be delivered in line with the National Planning Framework with increases in nearly every sector, but with a particular focus on housing, climate action and health.

### *Housing*

The Department of Housing, Local Government and Heritage has an overall capital allocation of over €3.5 billion in 2023. Capital funding of €2.3 billion has been allocated for Housing in 2023, a large element of which will be used to deliver over 9,100 new social homes through build and acquisition programmes and 5,500 affordable homes for purchase and for cost rental. An allocation of €50m will be provided for the national First Home affordable purchase shared-equity scheme, which will assist in funding the purchase of 2,000 homes for eligible buyers. €90m million has been allocated for the Affordable Housing Fund in 2023 which will support the delivery of 1,400 Affordable Purchase and Cost Rental homes directly by Local Authorities.

### *Transport*

Capital investment will increase by €75 million, or 3 per cent to €2.6 billion in 2023. The Department's Capital allocation will provide the resources to target investment towards Active Travel, Greenways and the roads network, as well as the continued delivery of Transport's ongoing Megaprojects MetroLink, DART+ and BusConnects.

### *Education*

The Department of Education capital funding of €860 million in 2023 will support the continued progression of the circa. 300 building projects that are currently in construction. The majority of these projects are expected to be completed in 2023. These projects include over 50 new school buildings and extensions at circa. 250 schools. The continued rollout of the NDP will involve a further circa. 150 school building projects that are currently at advanced design/tender stage commencing construction over the course of 2023. A strong focus of the school building programme is delivering additional capacity for special classes (particularly at post-primary level) and also for special schools.

### *Environment, Climate and Communications*

An extra €150 million in capital expenditure is being allocated to the Department of the Environment, Climate and Communications in 2023. This additional funding provides a response to the challenges presented in reducing carbon emissions, improving energy efficiency and facilitating the achievement of national goals set under the Programme for Government and the Climate Action Plan. It also facilitates the rollout of the high speed broadband network under the National Broadband Plan.

### **Cost of Living**

Economic activity has rebounded strongly as society reopened following the abatement of the Covid-19 pandemic. In particular, this can be seen in the labour market where more people are now working than at any point before. While this recovery is encouraging and shows the resilience of the economy, significant cost of living pressures have also arisen due to a mismatch between supply and demand exiting the pandemic. These price pressures are exacerbated by the war in Ukraine.

In order to support households and businesses through this challenging period, over €3 billion worth of tax and expenditure cost of living supports have been provided by Government since Budget 2022. This included an energy credit worth €200 for every household in the State as well as other targeted income and energy related supports.

Reflecting the continued challenges facing many, a further cost of living package will be delivered this year. €2.7 billion will be provided through one-off expenditure supports to households, enterprises and other public and community services with a further €1.7] billion delivered through taxation supports.

## Introduction

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Budget 2023 sets out a responsive approach to fiscal policy investing in the future of our public services and economy while addressing the challenges faced today. €85.9 billion in core expenditure will support the sustainable delivery of public services and infrastructure, investing in the quality of life in Ireland to support a strong, fair and equal society into the future. This expenditure will ensure investment in our public sector workforce, improvements in our public services and investment in digitalisation and climate initiatives.

Non-core expenditure of €4.5 billion will provide for the continued support of the economy and society for the external challenges we face. Economic activity rebounded strongly as society reopened following the abatement of the Covid-19 pandemic. However, new challenges have emerged. The cost of living is increasing for many households. The war in Ukraine has meant the provision of significant humanitarian supports. Non-core allocations provide for measures in respect of a continued Covid-19 response; of Ukraine; and of Brexit. This approach ensures resources can be provided on a temporary basis to respond to these challenges and then unwound when no longer required.

The Government's aim is to deliver sustainable public expenditure, and Budget 2023 seeks to balance the need to protect the real value of public services and support citizens without adding further to inflationary pressures.

Sustainable expenditure over the medium-term will be delivered through a Medium Term Expenditure Framework (MTEF) which provides for:

- Setting the core expenditure growth rate at sustainable levels; and
- Providing ongoing improvements in public services.

This Framework must be responsive to the economic and fiscal context. This year has seen developments which have altered the economic landscape significantly, including higher inflation and borrowing costs. Taking account of these developments, a temporary upward adjustment is being made to the MTEF. This sees 2023 core expenditure increasing to €85.9 billion.

Budget 2023 provides additional core expenditure of €5.8 billion. This increase in investment will bring overall core spending in 2023 to €85.9 billion. This funding will support households, invest in public services and invest in critical public infrastructure.

This Expenditure Report sets out the Government's decisions on spending allocations for each Government Department in 2023. The structure of the Report is as follows:

**Part I** provides an overview of the main fiscal and expenditure policy considerations which have been taken into account in setting the expenditure strategy for 2023 for both core and non-core funding.

**Part II** outlines information in relation to each Vote Group, describing the nature of its funding allocations for current spending and the public services to be delivered in 2023, as well as the additional measures for 2022.

**Part III** contains the full details of the expenditure allocations for 2023 with a presentation of the Estimates for Public Services for each Vote.



## **Part I - Public Expenditure Strategy**

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# Chapter 1 – Fiscal and Economic Context & 2023 Budgetary Strategy

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## 1.1 Fiscal Context

Our economy and society have remained resilient in the face of a series of external shocks since 2020. The economy has rebounded throughout 2022, employment has reached its highest level ever and unemployment has fallen to just above 4 per cent. This has supported a strong fiscal position, with stronger than anticipated revenue performance, driven by improvements in income tax, VAT and corporation tax. This reflects the strength of the labour market and increased consumer spending post pandemic.

Gross voted expenditure stood at €51.5 billion at end August. This funding continues to provide support for people, public services and the economy, with significant investment in infrastructure. Tax revenue is expected to remain strong throughout 2022, with total gross voted expenditure projected at €90.5 billion.

The economic outlook however remains challenging. Weaker growth and higher inflation than forecast in the Stability Programme Update (SPU) are forecast in the near term. Debt remains at an elevated level with total gross general government debt now standing at a quarter of trillion euro. These challenges will require fiscal policy to strike a balance between supporting our core public services and assisting those most impacted by external shocks. This requires a flexible approach but one that supports fiscal sustainability.

Sustainable fiscal policy as we exited the great financial crisis and in the years preceding 2020—with expenditure growing broadly in line with growth in the economy—ensured our public finances were in a strong position to provide the supports required. These supports have been provided on a non-core or temporary basis separately from the provisions made available to deliver core public services. This allows for continued investment in areas such as Health, Education, Housing and Childcare, maintaining focus on long-term priorities.

This approach also enables a flexible response to new challenges. Elevated inflation levels emerged in 2022 due to a mismatch between supply and demand exiting the pandemic and rising energy prices. In this context, one-off, temporary measures have been deployed during 2022 to provide support for households experiencing difficulties in the face of rising prices.

While the fiscal context remains challenging, our public finances are in a strong position. This allows Government’s fiscal and expenditure strategy outlined in [Section 1.2] to continue addressing these challenges while investing, sustainably, in our future.

## 1.2 Fiscal and Expenditure Strategy

Government’s expenditure strategy seeks to balance the need to provide sustainable investment in public services, to invest to enhance quality of life in Ireland, and to remain responsive to the changing economic context. The Medium Term Expenditure Strategy

outlined a framework to achieve sustainable expenditure growth, providing additional investment in infrastructure under the NDP, improving public services and enhancing supports in a sustainable manner. In order for this strategy to be sustainable it requires both;

- Setting the core expenditure growth rate at sustainable levels, and
- Providing ongoing improvements in public services.

Recent economic developments, in particular high inflation, pose a challenge to this strategy. Higher than usual levels of inflation over the last year have put pressure on many households as the cost of living rises. This elevated inflation level also has significant implications for public expenditure and the fiscal strategy. Along with the need to deliver supports to help mitigate the impacts of inflation on those most vulnerable to rising prices, this elevated inflation level makes it more difficult to safeguard progress delivered in previous budgets and deliver incremental improvements in public services into the future.

Generally, inflationary pressures are dealt with as part of the normal budgetary process with an obligation on Departments to manage expenditure, promote productivity and achieve efficiency dividends to ensure value for money on a year by year basis. With inflation expected to reach 8.5 per cent in 2022 however, there is a limit to this approach.

A temporary adjustment has been made to the Medium Term Expenditure Strategy for Budget 2023. This sees additional core funding being made available over 2022 and 2023 above the amount originally set out in the Mid-Year Expenditure Report 2021, with core spending rising to €85.9 billion in Budget 2023.

Beyond core expenditure, €4.5 billion will also be provided in non-core expenditure. Non-Core expenditure provides temporary funding outside of the expenditure base to respond to key challenges facing our economy and society. It provides funding for temporary, one-off supports that do not form part of the core expenditure base. This facilitates responsive fiscal policy which can provide supports to key emerging issues such as changes in the Covid-19 virus and related challenges for business, people and our public services, the adverse impacts of the United Kingdom leaving the EU, the exceptional increase in cost of living throughout 2022 and, related to this, the impact of the war in Ukraine.

### **1.3 Estimates 2023: Budgetary Strategy**

Recent high levels of inflation added to the complexity in the formulation of the fiscal strategy for 2023. In finalising the fiscal and budgetary parameters for Budget 2023, Government has sought to strike a balance between helping to mitigate cost of living pressures and ensuring sustainability of the public finances.

Budget 2023 will:

1. Continue to invest in public services and infrastructure through core expenditure;

2. Provide a comprehensive response to cost of living pressures for households, businesses and wider society; and
3. Ensure sufficient resources to respond to external challenges, including Covid-19, Brexit and Ukrainian humanitarian response.

To achieve these goals, an expenditure package of €5.8 billion is being provided. This will see €85.9 billion in public spending being made available in core funding to deliver continued investment in our public services. This includes ongoing investment to enhance quality of life in Ireland through our health service, social protection and childcare supports and through investment in education, climate initiatives, digitalisation and capital investment.

**Table 1: Budget 2023 Package**

Budget 2023 Package	€ Billion
Existing Level of Service	1.9
New Public Sector Pay Deal (Extension of Building Momentum)	1.4
Capital Increase	0.8
New Measures	1.8
<b>Total</b>	<b>5.8</b>

Budget 2023 will also provide €4.5 billion for our continued response to external challenges. This is categorised as non-core expenditure and will provide the funding required for:

- Challenges posed by Covid for our public services;
- The State’s response to the war in Ukraine; and
- Supports in the context of Britain’s exit from the EU.

### 1.3.1 Current Expenditure

To balance the immediate need to support households and our core public services against the longer term need to ensure sustainable public finances Budget 2023:

1. Increases the core expenditure growth rate on a temporary basis for 2022 and 2023, supporting our public services; and
2. Uses funding outside of the core expenditure base for one-off or short-term measures to help our households, businesses and wider society with aspects of inflation.

€74.3 billion for core current spending is provided for under Budget 2023. This funding will continue to provide supports for our Health and Education sectors, supporting people and households through our social protection and housing supports, and providing funding for our business, agriculture and childcare sectors. Budget 2023 sees the allocation of €4 ½ billion in additional core current resources. This will provide some €[1.9] billion for ELS pressures including the cost of the existing public sector pay agreements, demographics for those sectors particular exposed to demographic pressures, carryover from Budget 2022 measures

and other ELS pressures. In addition [€0.6 billion] for the proposed extension of the Building Momentum public sector pay deal will be held centrally pending the ratification of the extension of the agreement. [€1.8 billion] is provided for new measures across Departments. Details are set out in Part II.

### *Public Sector Pay*

Ensuring the delivery of quality frontline public services for a growing population requires investment in our public service workforce.

The current public service pay agreement Building Momentum is a two year agreement scheduled to run from 1st January 2021 until 31st December 2022 with a total cost of approximately €1.1 billion. This agreement has worked well by ensuring the continued delivery of quality public services and maintaining industrial peace.

Earlier this year, the Irish Congress of Trade Unions (ICTU) advised the Minister for Public Expenditure and Reform of their intention to seek a review of Building Momentum, as provided for under the agreement. Government's aim in the talks which took place between the parties was to reach a mutually acceptable outcome – one that strikes the right balance between providing for both continued investment in our public services and an approach to public service pay that is both fair and affordable.

The outcome of these talks was a set of proposals to extend Building Momentum to the end of 2023. In total, these proposals amount to additional increases of 6.5 per cent over 2022 and 2023. This is in addition to the 3 per cent already provided for under the existing Agreement. The total estimated cost of these proposals is €1.6 billion over 2022, 2023 and 2024, excluding pension impacts. The proposed adjustments are:

- An increase in annualised basic salaries for public servants of 3 per cent backdated to 2 February 2022.
- An increase in annualised basic salaries for public servants of 2 per cent on 1 March 2023.
- An increase in annualised basic salaries for public servants of 1.5 per cent or €750, whichever is greater, on 1 October 2023.

This extension makes Building Momentum a three year pay deal. The extension acknowledges the higher than anticipated rates of inflation that have emerged since 2021 and in particular the impact of cost of living pressures.

When taken in conjunction with the pay increases provided for under the existing element of the agreement, headline increases under the extended Building Momentum Agreement amount to 9.5 per cent over the lifetime of the Agreement. The extended Agreement is weighted towards those at lower pay rates, who will see benefits in excess of the headline adjustments.

These benefits are set out below in headline terms and for those on lower pay rates.

**Table 2: Building Momentum Benefits**

<b>Building Momentum Benefits</b>	<b>Benefit from Existing Deal</b>	<b>Benefit from Proposed Additional Measures</b>	<b>Total Benefit</b>
Headline Benefits	3.00%	6.50%	9.50%
Benefit for Lower Paid	4.70%	7.80%	12.50%

Building Momentum contains a strong commitment to reform - this is all about improving the delivery of services to the public. The commitment to public service reform has and will always be a key feature of public service agreements.

An extension of the current public service Agreement will in the current uncertain climate, deliver certainty around the public service pay bill and the continued delivery of quality public services over the next 12 months.

The proposed package has now gone to ICTU, other unions and staff representative associations for their acceptance or rejection. Funding in Budget 2023 for public service pay will be allocated in respect of the existing agreement only, with funding for the proposed extension allocated if the proposal is accepted by unions. The impact of the agreement in 2022 and 2023 is €1.4 billion, including pensions.

### **1.3.2 Capital Expenditure**

The NDP 2021-30, published last year, demonstrates the Government's commitment to meeting Ireland's infrastructure and investment needs over the medium term horizon. In 2023, core capital expenditure will increase by approximately €0.8 billion or 7 per cent over the 2022 allocation set out in the MYER. This represents a very substantial commitment of resources.

Included in this overall investment is €100 million to be made available under the Shared Island fund in 2023 to foster new investment and development opportunities on a North/South basis. €27 million of this funding has been allocated to Departments as part of Budget 2023 with the remainder to be drawn down by throughout 2023.

Project Ireland 2040 remains the Government's long-term overarching strategy to make Ireland a better country for all of its people, including the additional one million people expected to live in Ireland by 2040. The plan seeks to ensure that a greater level of development and investment is focused within our rural villages, our towns and our cities so that our three regions can grow in line with the National Planning Framework. The NDP 2021-2030 provides €165 billion in public capital funding alongside a detailed and positive vision for Ireland up to 2030 as part of Project Ireland 2040.

It includes a shared set of strategic objectives to secure the future prosperity of our country, our regions and our people. The Government's focus will now turn to ensuring the plan's speedy and efficient delivery.

## Chapter 2 – Responding to Cost of Living Pressures

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Economic activity has rebounded strongly as society reopened following the abatement of the Covid-19 pandemic. In particular, this can be seen in the labour market where more people are now working than at any point before.

While this recovery is encouraging and shows the resilience of the economy, the impact of inflation has placed significant cost of living pressures on households and businesses, particular, but not solely, in relation to energy prices, exacerbated by the war in Ukraine.

This is having the effect of reducing the disposable incomes available to households even in an environment where strong wage growth is being experienced. In effect, real incomes across the economy are not growing as strongly as they would otherwise and those on fixed incomes, for example people in receipt of welfare payments, risk being unable to respond to these pressures.

### 2.1 Supports to Date

Reflecting these challenges, significant resources have been provided to protect those that may be struggling due to price pressures, particularly for those on lower incomes. Budget 2022 set out a €1.2 billion package of expenditure measures and also contained an income tax package of just over half a billion euro. These measures provided significant support across a number of areas, including income supports for those most in need, energy supports for retrofitting and to cover the cost of fuel for less well-off families, housing supports and reductions in health and education related fees and charges.

Since last year's budgetary announcements, over half a billion euro in has been provided to put in place additional expenditure supports for people and businesses with a focus on alleviating the impact of rising energy prices. An additional €700 million in tax related supports were also introduced. This package included an energy credit applied to all dwellings in the State and reductions in excise duties.

In responding to price pressures, Government has sought to strike a balance to provide:

- targeted support that can be delivered quickly to provide timely assistance to those who might be struggling;
- while also being temporary in nature to ensure that the public finances remain on a sustainable trajectory; and
- with a view to avoiding actions that could add further inflation.

A summary of the measures introduced to date is set out in Table 3 below. Further detail can be found in the MYER published earlier this year.

**Table 3: Cost of Living Measures Introduced Since Budget 2022**

€ Millions

<b>Budget 2022 Cost of Living Supports By Category</b>	<b>€m</b>
<i>Income Supports</i>	421
<i>Housing</i>	296
<i>Energy</i>	228
<i>Family and Child</i>	101
<i>Health</i>	86
<i>Further and Higher Education</i>	37
<i>Taxation</i>	520
Sub-Total	1,689
<b>Post Budget 2022 Cost of Living Supports By Category</b>	
<i>Energy</i>	464
<i>Transport</i>	72
<i>Family and Child</i>	60
<i>Health</i>	17
<i>Taxation</i>	713
Sub-Total	1,326
<b>Total</b>	<b>3,015</b>

*\*Rounding affects totals*

## **2.2 Selected International Responses to Cost of Living Pressures**

Ireland is not alone in facing high levels of inflation and subsequent cost of living pressures. A selection of measures to assist with such pressures, particularly in respect of rising energy costs, have been implemented across Europe.

A comparative list is set out in Table 4 below, which provides an overview of the policy responses delivered across countries. As can be seen in the table, transfers to vulnerable groups have been a key response from many Governments across the continent. This is consistent with the approach adopted in Ireland where significant resources have been directed towards easing the burden for Social Protection recipients.

**Table 4: International Policy Response to Increase in Inflation since September 2021**

Country	Reduced Energy Tax/VAT	Retail Price Regulation	Wholesale Price Regulation	Transfers to Vulnerable Groups	Mandate to State Owned Firms	Windfall profits tax/ regulation	Business Support	Other
Austria	X			X			X	
Belgium	X	X		X				X
Denmark				X				
France	X	X	X	X	X			
Germany	X			X				
Ireland	X			X				X
Italy	X			X		X	X	
Netherlands	X			X				
UK		X		X		X	X	

Source: Sgaravatti, Tagliapietra and Zachmann (2022)<sup>1</sup>

### 2.3 Additional Measures to Respond to Cost of Living Pressures in 2022

While Government has already taken significant steps to ease the burden of the rising cost of living, it is clear that the winter ahead will bring uncertainty for many households and businesses.

In this context, as part of Budget 2023, Government is providing €2.2 billion worth of additional temporary, targeted cost of living expenditure supports for households. This significant level of support will:

- be delivered in a timely manner;
- benefit every household in the State to some degree; and
- be progressive in nature by supporting those on lower incomes to a larger degree.

This package is in addition to the Christmas Bonus and increased core 2023 expenditure allocations in areas such as childcare, education, health, housing and social welfare, in particular; which will also work to ease the burden on households across the country.

While the supports provided are substantial, Government cannot protect all households and businesses against the full effects of inflation as the level of resources available are finite, and to do so would lead to additional inflationary pressures. However, the measures introduced do recognise the particular challenges faced by those on lower and fixed incomes. Supports

<sup>1</sup> Available from: <https://www.bruegel.org/dataset/national-policies-shield-consumers-rising-energy-prices>

are also temporary in nature in order to protect the long-term sustainability of the public finances, a key element of Government's expenditure strategy.

Table 5 below provides more detail on the package of supports to be delivered to assist households.

**Table 5: Household Cost of Living Package 2022 – Expenditure Measures**

Measure	Monetary Benefit (€)	Exchequer Cost (€m)	Benefit Received	Recipients (Unless Stated)
Electricity Credit 1	200	400	November	All Households
Electricity Credit 2	200	400	January	All Households
Electricity Credit 3	200	400	March	All Households
Weekly Welfare Schemes double week	Various	316	October	1.4 – 1.5 million
Fuel Allowance Lump Sum	400	149	November	c.370k
Once-off payment of €500 to those in receipt of the Carer's Support Grant and to people on Disability Allowance, Blind Pension & Invalidity Pension	500	175	November	c.350k
Living Alone Allowance Lump Sum	200	46	November	c.230k
Working Family Payment Lump Sum	500	23	November	c. 47k
Child Benefit Double Payment (per child)	140	170	November	c.640k families relating to c.1.2 million children
Once off reduction in the student contribution fee by €1,000 for undergrads and 1/3 for Apprentices; €1,000 increase to post-graduates tuition fee contribution grant	1,000 (1/3 for apprentices)	106	Q4	c.96k undergrads, 2.4k post grads in receipt of SUSI and circa 10k apprentices
Double payments to those eligible for SUSI maintenance grants and once off payment of €500 for SFI and IRC PhD researchers	Various	19	Q4	50k SUSI recipients, and 4k PhD students
Student Assistance Fund	Various	8	Q4	Determined by Higher Education Institutions
<b>Total</b>		<b>2,212</b>		

*\*Rounding affects totals*

## 2.4 Impact of Additional Cost of Living Measures for Households

The table above sets out the number of beneficiaries of the various different measures. Every household in the State will benefit from an additional €600 paid in three electricity credits over the winter season. A double payment for weekly welfare schemes will benefit up to 1.5 million recipients.

As set out, a range of additional targeted supports also benefit a significant number of recipients with supports targeted at the further and higher education sector set to benefit over 100,000 recipients.

In terms of what this means for different household types, a number of illustrative examples are set out in Table 6 below. These include the impact of all the measures outlined in Table X above in addition to the Renters Tax Credit and Christmas Bonus.

- A single pension household will benefit from a €1,751 increase in support;
- Lone parent households will experience a €1,872 increase in support;
- A dual parent household with 1 person working and 1 carer with two children will benefit from an increase in support from the State of almost €1,740;
- A dual parent household with both working and two children, one of whom is in college, will benefit from a €3,519 increase.

**Table 6: Illustrative Monetary Impact of Cost of Living Expenditure Measures by Household Type**

Household Type	Monetary Impact of Cost of Living Measures – € / Household
Single Pension Household	1,751
Lone Parent Household	1,872
Dual parent household with both working and two children (one child in college)	1,740
Dual parent household with 1 working, 1 carer with two children	3,519

## 2.5 Impacts of Cost of Living Measures to Date

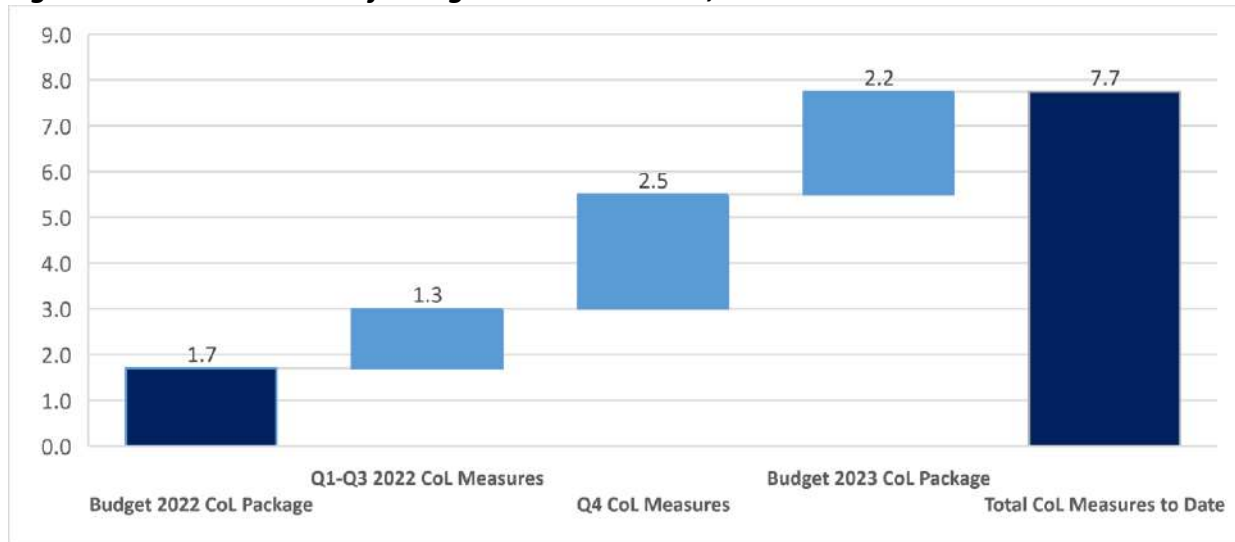
The supports set out above are in addition to the range of additional measures already introduced by the Government, including:

- Measures introduced in Budget 2022;
- Cost of living measures already introduced in 2022;
- The impact of core expenditure allocations for social welfare and childcare announced as part of Budget 2023; and

- The impact of taxation measures announced as part of Budget 2023.

When all of these measures are taken together, the cumulative supports provided to date to alleviate cost of living pressures are substantial. They will ease the burden on households and business through this winter and beyond. Their temporary nature reflects the approach taken throughout the Covid-19 pandemic, an approach vindicated by the strong economic recovery experienced over the last year.

**Figure 1: Cumulative Cost of Living Measures to Date, €7.7bn**



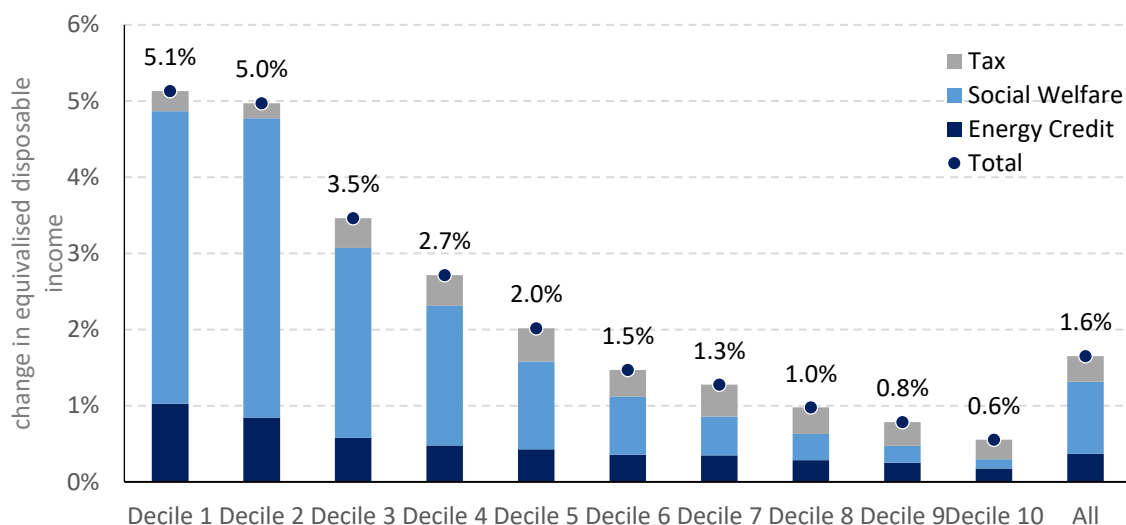
Note: Q4 CoL measures includes the Christmas Bonus

The analysis below examines the distributional impact of the Q4 Cost of Living package and the social welfare and taxation measures to be implemented in 2023.<sup>2</sup>

The 2022 impact of the measures is shown to benefit all income levels, with weekly equivalised disposable income increasing for all deciles. Households are estimated to record an average gain of approximately 1.6 per cent, with the impact being broadly progressive. Overall, average impacts on disposable incomes are estimated in the range of 5 per cent for the first two deciles, 2.7 per cent for the next two deciles with the income of the remaining six deciles increasing in the region of 1.2 per cent. Deciles 1 and 2 show the strongest gains, largely due to social welfare measures.

<sup>2</sup> This analysis was conducted by the IGEEES Unit in the Department of Public Expenditure and Reform using the ESRI's microsimulation SWITCH (Simulating Welfare and Income Tax Changes) tax-benefit model to assess the distributional impact of tax and welfare measures implemented as part of Budget 2023. The analysis also includes Department of Finance estimates of the distributional impact of changes in indirect taxes using the indirect taxes satellite model ITSim (Indirect Taxes Simulation).

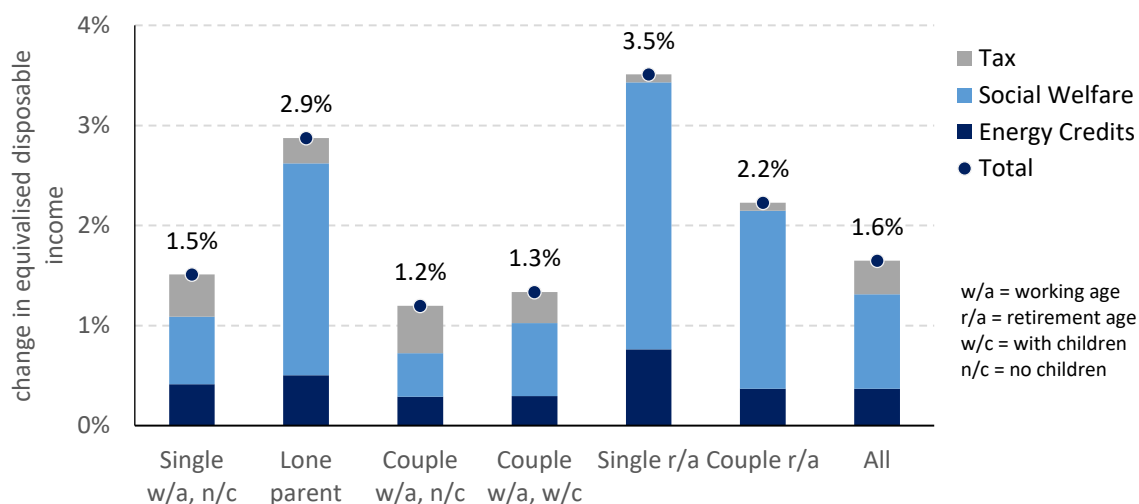
**Figure 2: 2022 Impact of the Q4 Cost of Living Package by Income Decile**



Source: Department of Public Expenditure and Reform calculations using ESRI's SWITCH 5.3 micro-simulation programme and Department of Finance calculations using ITSim indirect taxes satellite model.

By family type (Figure 3) income gains in 2022 from the Cost of Living measures are highest for both single persons and couples of retirement age and lone parents. Social welfare supports contribute most to the income gains provided by the Cost of Living package across all household types.

**Figure 3: 2022 Impact of the Q4 Cost of Living Package by Household Type**

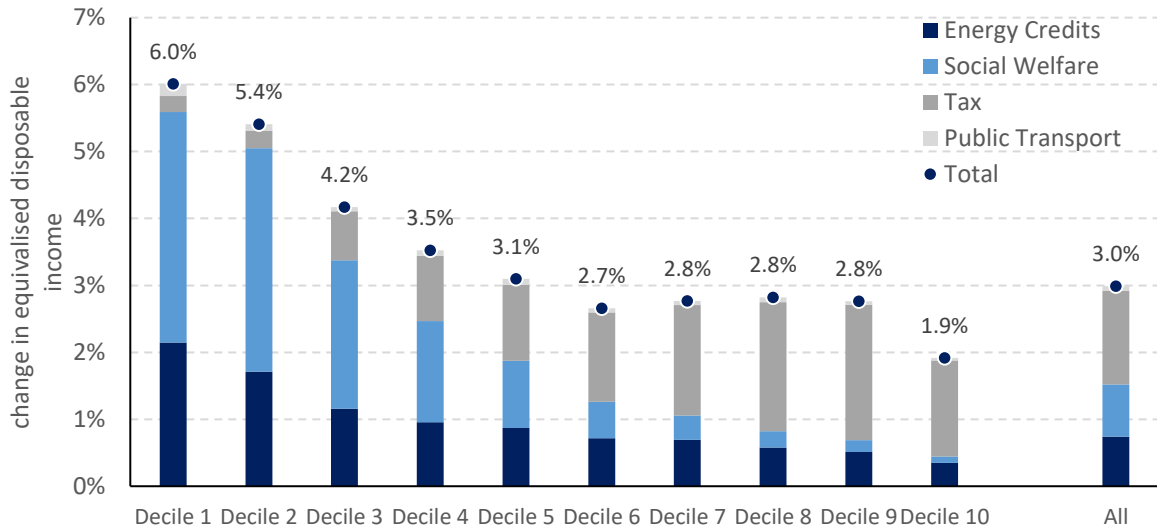


Source: Department of Public Expenditure and Reform calculations using ESRI's SWITCH 5.3 micro-simulation programme and Department of Finance calculations using ITSim indirect taxes satellite model.

Turning to 2023, Cost of Living, tax and social welfare measures are shown to benefit all income levels, with equivalised disposable income increasing for all deciles. Households are estimated to record an average gain in weekly disposable equivalised income of 3 per cent as a result of the Budget measures, with the overall impact being strongly progressive. The impact of the measures in 2023 are expected to increase disposable income of those in the

first three deciles by an average of 5.2 per cent. Social welfare measures play an important role at the lower end of the income distribution. The average gain from social welfare measures is a 0.8 per cent increase in weekly disposable income with proportionally greater gains experienced by households in the lowest four deciles.

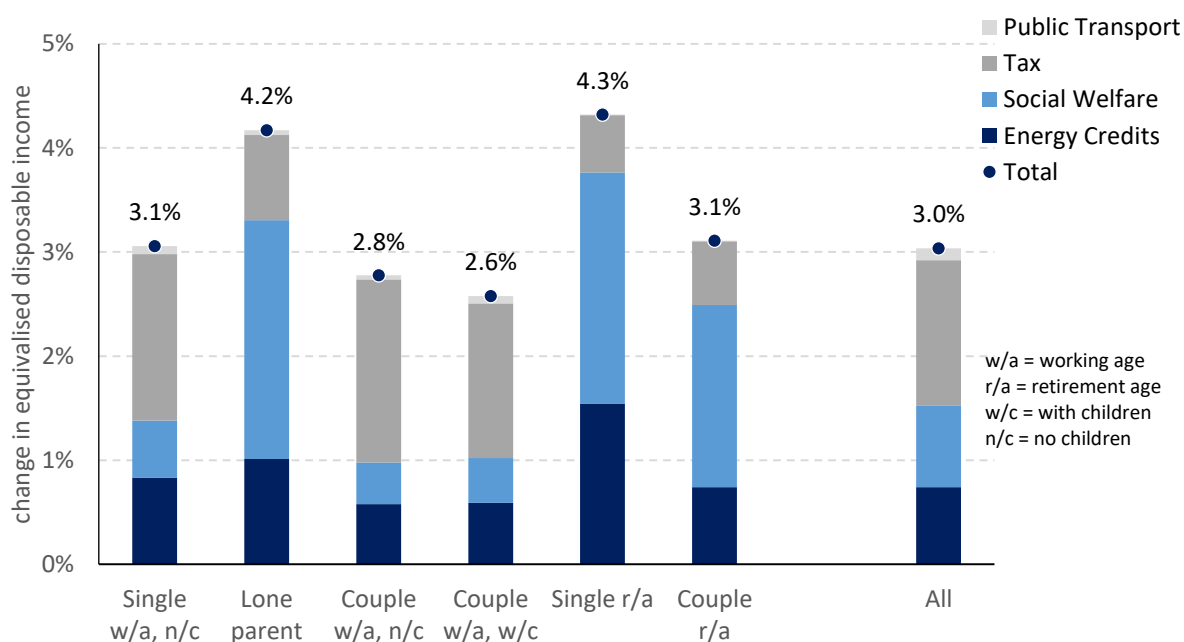
**Figure 4: 2023 Impact of the Cost of Living and Budget 2023 Measures by Income Decile**



Source: Department of Public Expenditure and Reform calculations using ESRI’s SWITCH 5.3 micro-simulation programme and Department of Finance calculations using ITSim indirect taxes satellite model.

All household types are estimated to benefit in 2023 from the Cost of Living, tax and social welfare measures with impacts ranging from 2.6 per cent and 4.3 per cent of average equivalised disposable income. Single people of retirement age and lone-parents are estimated to experience the largest benefits on average, with equivalised income increasing by 4.2 per cent to 4.3 per cent.

**Figure 5: 2023 Impact of Cost of Living and Budget 2023 Measures by Household Type**



Source: Department of Public Expenditure and Reform calculations using ESRI's SWITCH 5.3 micro-simulation programme and Department of Finance calculations using ITSim indirect taxes satellite model.

## 2.6 Supports for Enterprises and Other Sectors of the Economy

Small and Medium Sized Enterprises (SMEs) are the backbone of the Irish economy and alongside households, will require additional support from Government in the months ahead. As with the approach adopted through the Covid-19 period, this support is targeted at protecting employment and incomes across the economy.

In order to do this, Government is introducing a €200 million Ukraine Emergency Response Scheme to be administered by the Department of Enterprise, Trade and Employment. This scheme will provide funding to help firms faced with liquidity shortages as a result of increased energy costs. An estimated €1.2 billion will be provided under the Business Energy Support Scheme. Further details on both these schemes will be provided in due course.

In recognition of the unprecedented rise in energy bills being experienced across the economy, Government is also making available €340 million to support other sectors / services across the economy.

**Table 7: Supports for Other Sectors / Services**

<b>Other Sectors / Services</b>	<b>€m</b>
Local Authorities	60
Schools	100
Higher & Further Education	10
Health funded bodies	110
Cultural Institutions and Bodies, Arts, Gaeltacht, Sports Bodies & Community Organisations	60
<b>Total</b>	<b>340</b>

As part of this package of measures, Local Authorities will be provided with €60 million to meet the increased costs for a wide range of services including libraries, gyms, swimming pools, buildings, offices, community centres, vehicles, public lighting etc.

A once-off allocation of €100 million will be provided to the Department of Education to ensure schools and school transport providers are supported in dealing with challenges they face in light of rising energy costs. This will provide for increased capitation to be made available to all schools to meet rising operation costs at a cost of €90 million and funding for the School Transport Scheme to ensure continuity of the scheme over the 2022/23 school year.

DFHERIS will receive €10 million for non-pay operating costs to assist with the increased costs of the continued provision of core services across the Higher Education, FET and Research sectors.

In the Health sector, a one-off support payment of €110 million is being provided to Section 39 providers who deliver services including residential, day and ancillary services for people with a disability, older people, mental health services, palliative care services, addiction services and other health and social care services provided in the community, and also for private and voluntary nursing homes.

Finally, organisations in the cultural institutions and bodies, arts, Gaeltacht, sports and the community and voluntary sectors will benefit from one-off funding of €60 million.

This funding will be provided from the unallocated amount within the Contingency Reserve.

## **2.7 Conclusion**

The countercyclical supports provided throughout the Covid-19 pandemic were possible due to the strong position of our economy in the lead up to the pandemic. Government's response to the crisis, protecting jobs and livelihoods, ensured that our economy was primed to recover strongly.

The rebound, following the lifting of public health restrictions, has led to record employment. The lesson from the approach taken is that temporary supports can be an effective response and that supporting businesses and households in the short term can lead to wider economic benefits in the medium to longer term. Given the challenges many people are currently facing, a similar approach is being adopted to support households and businesses and the future prospects of our economy.

## Chapter 3 – Responding to External Shocks

A series of successive external shocks are having an impact on our society, economy and fiscal position. Government fiscal policy has remained responsive by providing supports through non-core expenditure. Since 2020, the effects of Covid-19, Brexit and the war in Ukraine have posed considerable challenges. These have been challenging events, and our response to them has required substantial financial resources. We have been able to confront these challenges due to a strong economy and fiscal position and a willingness to invest in sustaining and growing our economy into the future.

Allocations of temporary funding to respond to external challenges facing our economy and society are considered separately from core expenditure allocations. This approach facilitates responsive fiscal policy providing supports to deal with key emerging issues while protecting core day-to-day expenditure and investment. This ensures focus on long term goals such as enhancing investment in infrastructure and public services.

Given the expected continued impact of Covid-19, Brexit and the war in Ukraine into 2023, funding will again be provided for our response to these challenges. Non-core expenditure of €4.5 billion is included in this regard. The breakdown of this figure is provided below.

**Table 8: Non-Core Funding 2023**

	€ Billion
Covid (including NRRP)	1.7
Ukraine	2.0
Other (including BAR)	0.8
<b>Total</b>	<b>4.5</b>

### 3.1 Covid-19 Related Support Funding

Since the onset of the Covid-19 pandemic in 2020, Government has provided an unprecedented level of fiscal support to safeguard lives, public services and our economy. Over the period from 2020-2023, up to €37 billion in funding was made available for direct expenditure measures to mitigate the impacts of the pandemic.

Budget 2023 takes place amidst a considerable change in backdrop. Our successful vaccination programme has meant an improved situation in respect of the virus in 2022, allowing our economy and society to fully reopen and to remain open. A more limited Covid-19 provision in respect of our continued response to the effects of the pandemic will be provided in 2023.

The Summer Economic Statement (SES) 2022 set out indicative provision of €1 billion for Covid-19 related supports, including the National Recovery and Resilience Plan. Following assessment of the latest requirements across sectors this has been increased to €1.7 billion. This funding will provide supports primarily to the Health Sector for public health measures including PPE, Test and Tracing and Vaccinations and Covid Waiting List measures, but will also provide support to other sectors, for example an Enhanced Summer Programme in Schools.

### **National Recovery and Resilience Plan**

In July 2020, the European Council adopted a €750 billion recovery package for Europe, NextGenerationEU. This package is a shared response to the public health and economic and social crisis caused by Covid-19, which includes funding to EU Member States under the Recovery and Resilience Facility.

Ireland's National Recovery and Resilience Plan (NRRP) set out projects to be funded by the approximately €915 million in grants we are due to receive under the EU's Recovery and Resilience Facility, which will support investments between now and mid-2026. The overall objective of Ireland's Plan is to contribute to a sustainable, equitable, green and digital recovery, in a manner that complements and supports the Government's broader recovery effort. Budget 2023 will provide continued funding for projects under our National Recovery & Resilience Plan.

### **3.2 Ukraine Humanitarian Supports**

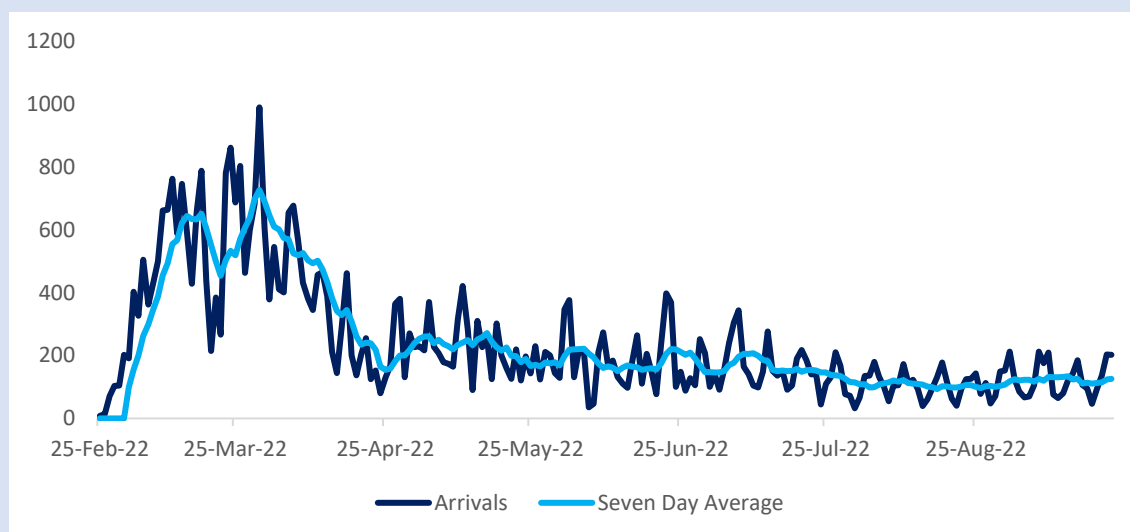
Welcoming and providing humanitarian supports to refugees from Ukraine has been a key priority for Government throughout 2022. A range of supports have been put in place for those arriving in Ireland including the provisions of accommodation, welfare and education supports.

A contingency of €3 billion was outlined in the Stability Programme Update and Summer Economic Statement. At that time cost projections were based on high level assumptions regarding the expected number of arrivals and requirements for services. Significant work has been undertaken across Government since then and is ongoing both to support the significant operational challenges associated with coordinating a major humanitarian response and to assess and manage the cost impact of supports being put in place. While uncertainty still remains, there is significantly more data available on the number and flow of arrivals, the demographic composition of arrivals and the level of supports required. This information has enabled an updated assessment of monetary impact. A number of scenarios have been considered based on the available data and a range of arrival rates. Following this analysis €2 billion will be provided in 2023 for the costs related to Ireland's response to the war in Ukraine. A portion of this funding will be allocated to certain Departments in the Budget and the remaining funding will be held in reserve and allocated as required.

### Box 1: Ukraine Humanitarian Expenditure

Throughout 2022 Government has provided key humanitarian supports for people arriving in Ireland from Ukraine. These supports have ranged from the provision of accommodation by the Department of Children, Equality, Disability, Integration and Youth, social protection supports, education and supports for community responses. To the end of August almost €0.4 billion had been spent providing supports for those arriving in the State from Ukraine. This funding has provided support for c.50,000 people including accommodation, education and social protection supports.

**Figure 6: Arrivals**



Source: Department of Justice administrative data

Figure 6 shows a downward trend in recent months, with the seven day average in the range of 100-120 over the past month. In addition recent data by the CSO shows the activity rates of PPSNs allocated to Ukrainians over this time. This data suggests that there are a number of people leaving the State either to return home or go elsewhere in the months following arrival. Using this data and information regarding service costs three scenarios have been developed.

**Table 9: Scenarios**

	Low		Medium		High	
<b>Total Refugees at end 2023</b>	c.55k		c.65k		c.75k	
	<b>2022</b>	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>	<b>2023</b>
<b>Estimated Cost</b>	€1.0bn	€1.6bn	€1.0bn	€1.8bn	€1.0bn	€2.2bn

Costs are expected to be in the region of €1 billion for 2022 and a range of €1.6-2.2 billion in 2023. As such the non-core expenditure for the State’s response to the war in Ukraine in 2023 will be revised to €2 billion. This funding will remain under review with some of it allocated as part of REV 2023 when more information is available regarding the number of arrivals, usage of services, actual spend in 2022 and requirements in 2023.

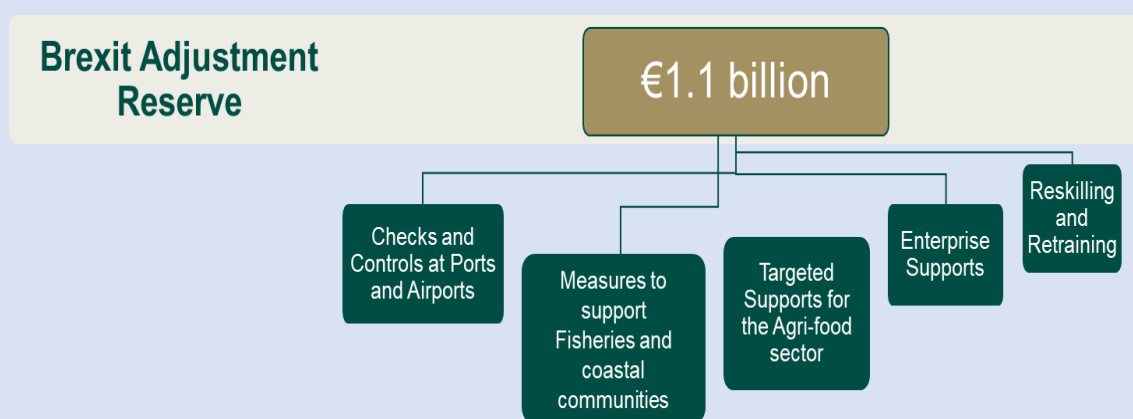
### 3.3 Brexit Adjustment Reserve

#### Box 2: Brexit Adjustment Reserve (BAR)

The aim of the BAR is to provide financial support to the most affected Member States, regions and sectors to deal with the adverse consequences of Brexit. Ireland has been allocated €1.1 billion from the BAR. This represents just over 20 per cent of the total Reserve and is the largest allocation for any Member State.

BAR funding is additional to core Departmental expenditure allocations.

**Figure 7: Indicative areas to be supported under the Brexit Adjustment Reserve**



While delays in the implementation of checks on imported goods by UK authorities have meant that some of the adverse consequences for sectors such as agri-food have not yet fully materialised, the fishing industry has been directly impacted. The Minister for Agriculture Food and the Marine established a Seafood Sector Taskforce to make recommendations on measures to mitigate the impacts of the fish quota share reductions, arising from the EU/UK Trade & Cooperation Agreement, on the Irish Fishing industry and on the coastal communities that depend on fisheries. Last October, the taskforce recommended 16 support schemes to be introduced on a phased basis. Many of the recommended schemes are being implemented or have been completed since the report was received.

Funding from the BAR has been allocated in tranches through the Estimates process, in Revised Estimates, or by Supplementary Estimates, as appropriate. Budget 2023 provides approximately €0.6 billion for additional BAR proposals and for the continuation of relevant measures. This approach is intended to allow flexibility around the allocation of funding as the impacts of Brexit on sectors become clearer.

The table below sets out the range of non-core supports included in Budget 2023 at a Departmental level.

**Table 10: 2023 Non-Core Supports**

	<b>Covid</b>	<b>NRRP</b>	<b>Ukraine</b>	<b>BAR</b>	<b>Total</b>
	<b>€m</b>	<b>€m</b>	<b>€m</b>	<b>€m</b>	<b>€m</b>
Agriculture, Food and the Marine	79	-	13	238	330
Children, Equality, Disability, Integration and Youth	-	-	0	0	0
Defence	1	-	1	0	2
Education	45	-	0	0	45
Enterprise, Trade and Employment	-	44	0	10	54
Environment, Climate and Communications	-	22	0	0	22
Finance	-	-	0	0	0
Foreign Affairs	10	-	75	0	85
Further and Higher Education, Research, Innovation and Science	40	41	0	21	102
Health	757	31	0	0	788
Housing, Local Government and Heritage	5	8	3	0	16
Justice	14	-	27	0	41
Public Expenditure and Reform	-	40	1	2	43
Rural & Community Development	-	-	0	0	0
Social Protection	-	-	0	0	0
Taoiseach's	2	1	0	0	3
Tourism, Culture, Arts, Gaeltacht, Sport and Media	90	-	0	0	90
Transport	194	27	2	0	223
<b>Total Allocated</b>	<b>1,237</b>	<b>214</b>	<b>121</b>	<b>272</b>	<b>1,843</b>
Non-Core Unallocated					2,657
<b>Total Non-Core Funding</b>					<b>4,500</b>

*\*Rounding affects totals*

## Chapter 4 – Measuring Progress

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### 4.1 Introduction

While the assessment of the budgetary package each year tends to focus on the additional resources that are allocated across Departments, in reality this represents a small share of the overall funding provided for in a given year.

A key role of the Department of Public Expenditure and Reform is to manage public expenditure at sustainable levels in a planned, balanced and evidence-informed manner in support of Ireland's economic, social and climate goals. This is progressed in a number of ways including through day-to-day management of resources and regular engagement with Departments throughout the year on their funding. It is also progressed through a range of important budgetary reform initiatives including:

- The Public Spending Code;
- National Development Plan;
- Performance Budgeting;
- Equality Budgeting;
- Green Budgeting
- Well-being budgeting; and
- The Spending Review Process.

These reforms place an emphasis on broadening the approach to how public expenditure is appraised, implemented and reviewed, and also the impact of public expenditure across different cohorts of society and different categories of expenditure, e.g. climate.

Many of the reforms place a focus on the development of evidence to inform policymaking. They work in tandem with broader initiatives, such as the establishment of the Irish Government Economic and Evaluation Service (IGEES), to develop capacity and enhance the role of economics and value for money analysis in public policy making.

While each reform may be considered in isolation, it is important to recognise that each represents one part of the overall reform process. Together, the budgetary reforms outlined in this chapter aim to provide a more comprehensive and thorough insight into how public services are supporting the Irish population. It is with this more complete understanding that policymakers can work towards the achievement of value for money objectives in the context of the entire budgetary process, and enhance the impact of policies and programmes on the lives of people in Ireland.

## 4.2 Public Spending Code

All public bodies are obliged to treat public funds with care, and to ensure that the best possible value for money is obtained whenever public money is being spent or invested. The Public Spending Code (PSC) is the set of rules and procedures that ensure that these standards are upheld across the Irish public service.

In 2021, as part of its commitment to ongoing improvement in its budgetary and public financial management framework and practices, DPER commenced a project with the OECD to review the PSC as it relates to *ex ante* evaluation of current expenditure.

The OECD have reviewed the relevant sections of the PSC, engaged with Government Departments on the implementation of the PSC and are conducting a comparative analysis of the guidance resources and practices in five other OECD countries (Italy, Netherlands, New Zealand, UK and US).

The OECD review is organised around three interconnecting pillars relating to public policy evaluation, including institutional arrangements, the quality of evaluation and the use of evaluation. Across these three areas, the OECD will be looking at:

- how the PSC guidance is organised and structured, the roles and responsibilities of central government and line departments and will advise on how these can be strengthened, improved and aligned;
- establishing a policy process to be used as the organising framework for applying the PSC guidance to demonstrate how the guidance applies to each stage of the policy cycle. The OECD will also look at increasing the use of tools to support the interpretation and application of the guidance, for example flow charts, decision gates etc; and
- aligning the PSC and budget guidance documents to see how processes and incentives support the use of evaluation in decision making. This will include identifying relevant metrics that can indicate the volume, quality and use of evaluation to inform decision making including the availability of evaluation findings.

## 4.3 National Development Plan – Improving Delivery of Public Investment

To maximise the impact of the NDP, enhanced project and programme governance is being implemented. A particular focus will continue to be placed on improving the delivery of investment. This will mean increasing the efficiency with which investment is delivered while achieving greater value for money within the budget available. A range of initiatives and reforms are already underway and planned to help develop the capacity of public sector bodies to effectively deliver public investment. In addition, key reforms to governance continue to be implemented in order to improve project appraisal and reduce the risk of project overspends. In the last year, PSC reforms include the introduction of an External Assurance Process for major public capital projects in excess of €100 million. This Process has

already contributed to the development of major capital investments such as BusConnects Dublin and MetroLink.

Increasing construction sector capacity, innovation and productivity will also be key to ensuring the successful delivery of the NDP. Work is ongoing in these areas to communicate with industry partners, securing the skills pipeline, particularly in relation to apprenticeships, and through forums such as the Construction Sector Group (CSG) and its Innovation and Digital Adoption Subgroup, which will drive productivity improvements across the sector. The Subgroup, chaired by PJ Rudden, met 7 times (in 2022) to drive the delivery of seven actions under the CSG, such as the Build Digital Project, a Construction Technology Centre, and Modern Methods of Construction.

The new Construction Technology Centre (CTC) established by the Department of Enterprise, Trade and Employment through Enterprise Ireland has been awarded to University of Galway (formerly NUIG) together with UCD, TCD, UCC and the Irish Green Building Council. The CTC will be a national centre of excellence for construction research and will be available to research and resolve any technical or industrial issue to advance construction innovation in Ireland. This Action is now under way with the imminent appointment of a Centre Manager.

The Subgroup is also advancing its third Action, known as Modern Methods of Construction (MMC) to encourage off site manufacture of modern components for housing and infrastructure. To ensure that the MMC ecosystem is suitable, the Department of Enterprise, Trade and Employment has set up an MMC Leadership and Integration Group to assist the progressive development of this new technology by looking at barriers to MMC, and collaboration between the CTC and the Build Digital Project. Furthermore, a holistic approach to building on the skills, including in the area of MMC, is underway under Action 5 of the Subgroup.

Priority Action 7 known as the Build Digital Project aims to digitise the construction industry using Building Information Modelling (BIM). DPER funding of €2.5 million has been made available over a five year period through a Grant Agreement which was launched in November 2021. The project was awarded to TU Dublin/CitA supported by the Technological Universities in Cork/Tralee (Munster Technological University) and in the West and North West (Atlantic Technological University). A national baseline survey is currently under way across the industry to establish the current degree of digitisation. The Build Digital Project aims to encourage the adoption of world class digital practices, and build on that in terms of Leadership, Standards, Training and Procurement pillars.

Priority Action 6 is to digitize the planning application system led by the Local Government Management Agency. Currently, the pilots in Galway and Tipperary have been completed with these counties accepting digital planning applications. The objective is that seven more Local Authorities will be starting the process towards accepting digital applications from September 2022. It is aimed that all 31 Local Authorities will accept digital planning permissions by mid-2023.

Finally, significant recommendations to support the agenda of improving delivery capability made under the Supporting Excellence Action Team report were progressed further in 2022.

#### 4.4 Performance Budgeting

Since its introduction in 2011, the performance budgeting initiative has been kept under constant review. Over the years, there have been changes to how performance information has been presented alongside financial allocations in the *Revised Estimates Volume* (REV). In particular, there has been an increasing focus on setting out quantitative metrics of services provided, progress and impact achieved. The introduction of the annual *Public Service Performance Report*, provided the Department of Public Expenditure & Reform the opportunity to update and set out in a more accessible and detailed way information that had been provided in the REV (which is published before the end of the year). The consideration of this information is now a routine part of the budget process and policy development. For example, in this Expenditure Report, the sections on each Government Department provide details, not only of the resources to be allocated for 2023, but also the public services that will be delivered.

In order to support the continuing development of performance budgeting in Ireland, the Department of Public Expenditure & Reform has been successful in its application to the EU's *Structural Reform Support Programme*. This project is providing Ireland with the opportunity to work with technical experts from the EU and OECD as well as other international experts to take stock of how effectively performance budgeting has been working. It is also considering the future direction for ongoing reform drawing on international best practice (e.g., enhance accountability and transparency; upgrade existing budgeting and financial management systems and processes). A particular focus of the project is on increasing the tagging of expenditure to certain dimensions under the Equality, Green and Wellbeing areas. The final report is due to be published before the end of 2022.

#### 4.5 Equality Budgeting

Equality budgeting provides a specific perspective on how evidence can be used to inform the budgetary process. By drawing on the approach set out by the performance budgeting initiative, equality budgeting can enhance budgetary processes and policy proofing by focusing attention on questions of advancing equality, reducing poverty and strengthening economic and social rights. In particular, these questions enhance budgetary decision-making by bringing to the fore evidence about the likely impact of budgetary options and decisions, facilitating the integration of equality concerns into the budgetary process and highlighting the risk of unintended consequences.

As part of the ongoing work to develop equality budgeting in Ireland, the CSO conducted an audit of available disaggregated data, which is published on their website. To build on this work, a data strategy is now being developed.

Since equality budgeting was introduced as a pilot initiative as part of the 2018 budgetary cycle, it has progressed from an initial focus on gender to include socio-economic inequality, disability, minority groups and other equality dimensions. In developing this work, the Department of Public Expenditure & Reform has been supported and guided by an Equality

Budgeting Expert Advisory Group comprising a broad range of relevant stakeholders and policy experts. In addition, the OECD undertook a *Scan of Equality Budgeting in Ireland* in 2019. This report, commissioned by the Department of Public Expenditure & Reform and the Department of Justice & Equality, sets out a path for developing equality budgeting in Ireland. Work is underway on implementing these recommendations, most notably the identification of national and international goals to focus equality budgeting on areas of most need. In 2021, an Interdepartmental Group on Equality Budgeting was established to facilitate the embedding of the initiative across all Government Departments. This group is a key driver of the initiative.

#### **4.6 Green Budgeting**

Green budgeting is the use of the budgetary system itself to promote and achieve improved environmental outcomes. Ireland committed to the implementation of a series of progressive green budgeting reforms in Budget 2019. The purpose of these reforms is to better embed climate and environmental goals within the budgetary process, with a view to improving outcomes. In support of these reforms, Ireland joined the OECD Paris Collaborative on Green Budgeting and participates in the Coalition of Finance Ministers for Climate Action.

#### **Hardwiring Green Budgeting in Expenditure Management**

Building on the progress made in relation to capital expenditure as part of the NDP review, the next phase of reform will focus on broadening the coverage of Green Budgeting to all areas of public spending. As part of this work, Ireland is benefiting from the experience and expertise of the OECD who are leading a project to improve the systems used to tag and trace expenditure and measure performance against a range of metrics.

Hardwiring better performance information into our public expenditure management systems will provide the data infrastructure to identify how different expenditure programmes are contributing to overall national climate policy. This will provide richer data for assessing the effectiveness of various programmes and for undertaking detailed policy analysis. As part of this work, Green Budgeting is being integrated with other performance budgeting initiatives such as equality and well-being. This can provide a holistic view on how spending programmes are performing in terms of wider impact in society, moving beyond a simplistic focus on inputs.

At present the new approach to “tagging” spending programmes is being piloted in the Departments of Transport; Housing, Local Government and Heritage; and Tourism, Culture, Arts, Gaeltacht, Sport and Media. Upon completion of the pilots, the approach will be reviewed, refined and rolled-out across departments.

The new approach will allow all policy areas to:

- identify and quality-assure performance metrics;
- ensure alignment of performance reporting with financial management reforms;

- associate programmes of expenditure with standardised performance metrics and KPIs;
- identify or “tag” particular line-items and programmes of expenditure as linked to achievement of particular cross-cutting policy priorities; and
- present performance information online in a way that is accessible to all citizens and tell a comprehensive story about the performance of Government.

The roll-out of this approach will be a critical building block in hardwiring climate considerations into public financial management.

In addition, to inform the public and policy makers about measures which are helping or hindering progress towards our climate targets, as part of REV 2023, the Department of Public Expenditure and Reform will develop and apply definitions to identify and track government spending that may be having a negative impact on climate and environmental outcomes. Assessing spending that may be having a negative impact on climate and environmental outcomes will be informed by the ex-post assessment of fossil fuel and similar subsidies conducted by the Central Statistics Office, and international best practice. The Department will also publish supporting information on methodologies used to arrive at assessments.

#### **4.7 Well-being Budget**

In the *Programme for Government – Our Shared Future*, the Government set out a commitment to developing a set of well-being indices to create a well-rounded, holistic view of how Irish society is faring. Furthermore, the Government also committed to ensuring that the *Well-being Framework* would be utilised in a systematic way across government policy-making in evaluating programmes, reporting progress and setting budgetary priorities (as an important complement to existing economic measurement tools).

The *Well-being Framework* has been developed as part of a whole of Government process that was guided by an inter-departmental group and informed by broad consultation with stakeholders and the public. In June 2022, the Government published its second related report, *Understanding Life in Ireland: The Well-being Framework*. The multi-dimensional *Well-being Framework for Ireland* sets out an overarching vision of “enabling all our people to live fulfilled lives now and into the future”. Since autumn 2021, the CSO has hosted an interactive dashboard that flows from the conceptual framework and uses a cohesive set of indicators to measure life and progress in Ireland.



While the development of a *Well-being Framework for Ireland* and dashboard are important building blocks in terms of developing a holistic view of how Irish society is faring, ensuring that a well-being perspective is embedded within the policy making process will require time and further consideration of the relationship between well-being and public policy. Over the course of the last year, a number of initiatives have been developed to support this.

The Government has committed to featuring the *Well-being Framework* in the budgetary process annually from 2022. This year, well-being was included as a theme for discussion at the *National Economic Dialogue* and featured in the *Summer Economic Statement*. The budgetary documentation published with Budget 2023 includes a report on Quality of Life indicators, including a section on well-being that provides an updated analysis of the well-being dashboard as well as a ‘snapshot’ analysis linking recent budgetary tax measures to the *Well-being Framework*. The Department of Public Expenditure & Reform is finalising a working paper that locates well-being within the context of the budgetary process and, in particular, proposes an approach that provides a cross-governmental description of budgetary expenditure decisions in terms of well-being dimensions. This will complement the existing Vote Group approach to presenting such decisions and “tags” expenditure so as to describe the overall level of allocated resources in terms of well-being dimensions.

In terms of well-being and the policy process, in 2022, the NES Secretariat published a report that draws on the experiences of New Zealand, Scotland and Wales and this will support the next phase of work. The Department of Public Expenditure & Reform is also finalising a second working paper that locates well-being within a public policy context. In particular, this working paper draws on some initial work undertaken by the Well-being Public Policy Unit to apply a well-being perspective to policy analysis. As the well-being perspective is primarily concerned with policy goals and outcomes, the working paper focuses on issues around the use of evidence to inform the policy process – how existing public policy might be linked to the *Well-being Framework*, and how different types of evidence, and the way in which that evidence is examined, shape conclusions about the relationship between well-being and

public policy. Finally, a well-being perspective can make an important contribution to the design and implementation of new policies and programmes and to this end, the Department of Public Expenditure & Reform intends to examine how a well-being perspective can inform the various stages of the policy cycle.

#### **4.8 Spending Review**

Spending Review 2020-2022 is the second in a series of rolling, selective reviews that aims to assess Government expenditure and deliver value for money. The Spending Review continues to act as a key platform for the development and publication of evaluation output and the promotion of evidence-informed policy across the Civil Service.

Throughout the current three-year process, officials from across the Civil Service, including IGEES, have been engaged in the Spending Review. Their analysis supports the evaluation of Government expenditure and contributes towards both the broadening and deepening of evidence across a range of policy areas.

The objectives of the current cycle include:

- Increase the use of a wide range of data sources upon which policy analysis can be conducted;
- Foster engagement, learning and deliberation between Departments in relation to the formulation and implementation of public policy based on policy insights;
- Effectively feed policy insights based on data into all stages of the policy process, including at budget time; and
- Use evidence and insights to inform programmes of reform and initiate reform where appropriate.

#### **Spending Review 2022**

Spending Review 2022 covers a diverse range of themes and specific policy/expenditure areas. Papers are under development across 18 sectors – most notably health and social protection. However, work in development covers areas such as enterprise, education, transport, sport and children, agriculture, housing, foreign affairs, well-being, disability and rural and community development.

To date, as part of the 2022 process, seven spending reviews have been published with a number of additional papers in development for publication later in the year. Five of these papers relate to health expenditure. Papers developed by the Department of Health include capital-focused papers providing analyses of built healthcare infrastructure and healthcare infrastructure capacity. This work builds on earlier analysis, which collectively aims to inform the development of a Strategic Investment Framework for the sector. Other reviews published by the Department relate to nursing workforce supply modelling and work to inform a population-based funding model for the sector, a key element of the Slaintecare programme. The Health Vote within the Department of Public Expenditure and Reform have

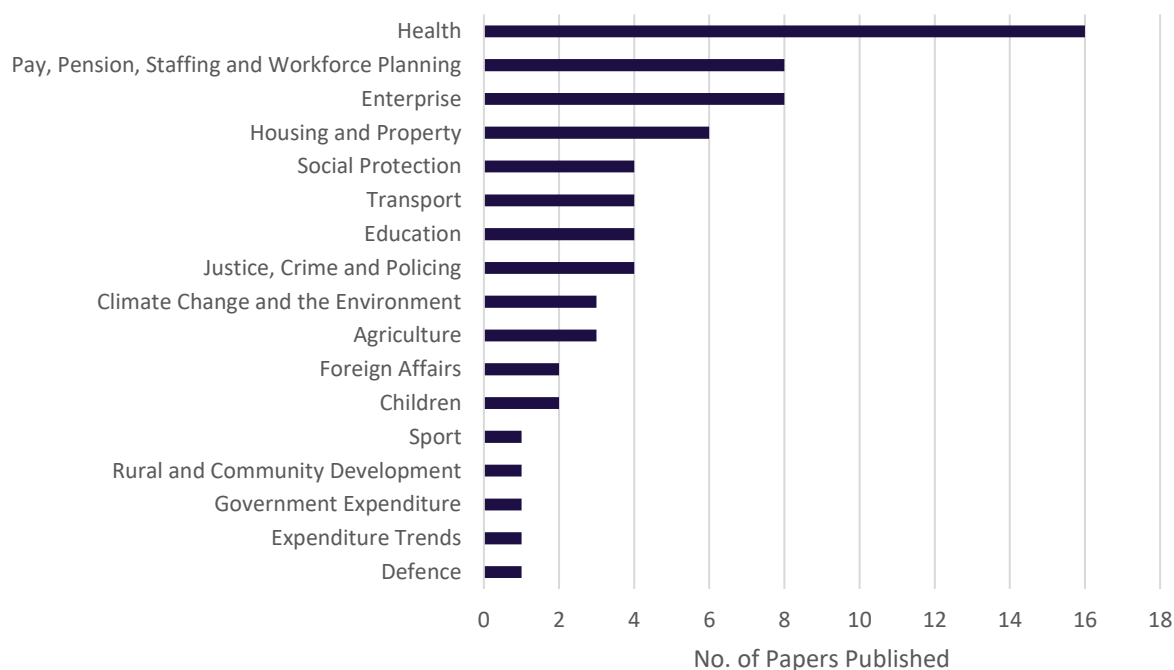
also produced a paper which analyses the main expenditure drivers of the Long-Term Illness scheme. Other papers published in 2022 include an assessment of the Sports Capital and Equipment Programme and an overview of the OPW estate portfolio.

### Spending Review 2020-2022

Across the 2020-2022 cycle, there has been a strong level of engagement. This has seen the publication of 62 papers to date – 25 in 2020 and 37 in 2021. These papers have been produced across a broad spread of thematic areas including health, pay, pensions and staffing, housing, enterprise and social protection.

Overall, it is expected that upward of 90 papers will be published across this cycle. In terms of output levels, this compares favourably with the previous cycle which resulted in the publication of 86 papers.

**Figure 8: Spending Review 2020-2022, Output by Theme\***



*\*Additional papers are under development for publication later in 2022.*

*Source: Department of Public Expenditure and Reform*

### Outcomes of Spending Review 2020 – 2022

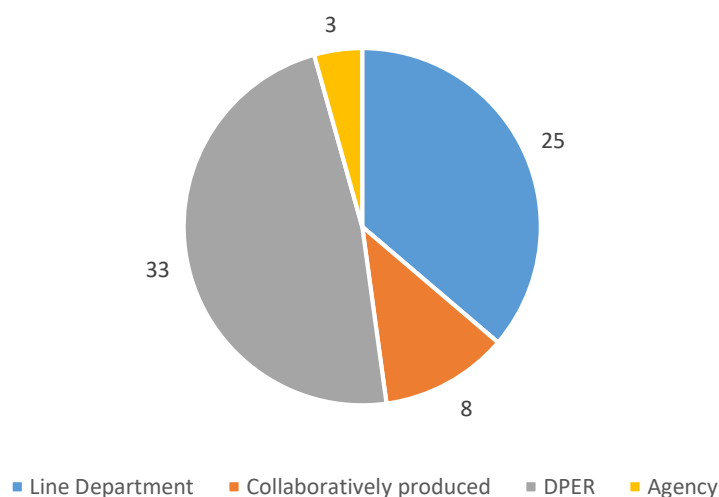
A number of key themes have emerged from the current Spending Review cycle.

Firstly, there has been an increase in the diversity of output produced; with a growing number of departments engaging with the 2020-2022 Spending Review cycle. While the previous, 2017-2019 cycle saw the majority of output (approximately 73 per cent) developed by DPER staff, and just 22 per cent of papers produced by line Departments; the current cycle has

experienced a shift in the direction of line department- produced papers. Specifically, line departments were responsible for the 43 per cent of papers produced as part of the 2020-2022 cycle.

Secondly, a rise in jointly produced output has been observed across the current cycle; with a number of departments and votes working collaboratively in the development of spending reviews. More specifically, 8 papers have been developed collaboratively as part of Spending Review 2020-2022 so far, with additional collaboratively produced papers currently under development. This compares favourably to just 4 papers jointly produced within the previous cycle. This increase in collaboration speaks to the success that has been achieved in generating buy in to the process in recent years and is good evidence of enhanced engagement, learning and deliberation between departments; a key objective of the current cycle.

**Figure 9: Spending Review 2020-2022, Output by Author\***



*\*Additional papers are under development for publication later in 2022.*

*Source: Department of Public Expenditure and Reform*

### **Review of Spending Review 2020 – 2022**

In order to understand how the spending review process is operating both in terms of what is working well and where improvements can be made ahead of future cycles, the Department of Public Expenditure and Reform is undertaking a review of the 2020-2022 cycle. In order to ensure that the review includes the views of a broad range of relevant stakeholders, a case study and focus group exercise have been undertaken.

The emerging findings suggest that the relatively broad set of objectives and flexibility agreed as part of the current cycle has led to an increase in output across a broad range of Departments. Additionally the current cycle has also fostered an increase in collaboration across departments. This has been a positive development, as collaboration has generated a shared understanding across important policy questions.

The review also highlighted a number of areas where the Spending Review has been impactful. For example, stakeholders have suggested that the process is leading to better-informed expenditure allocation and policy decision-making and is contributing to building a 'culture of evaluation' across the Civil Service.

The emerging findings also highlight a number of areas for improvement including issues related clarity, timelines and impact.

- Stakeholders suggest that while the flexibility offered through the process has been a strength in terms of delivering an increase in output, additional clarity in respect of objectives and criteria would be useful and may assist Departments in allocating their analytical resources more strategically.
- The process could be improved through earlier stakeholder engagement on project scoping and topic selection. This could also provide scope for the development of multi-annual spending review work programmes
- Finally, it was identified that the process could benefit from having more clarity on the potential impact of papers from an earlier stage, for example, at scoping stage and that a mechanism to follow up on published analysis to assess impact / implementation would also bolster this approach.

Even at this early stage, the review of the current cycle is providing valuable insights into the process – what is working well and what aspects of the review could benefit from updates. This review, alongside discussions with the Spending Review Steering Group and senior stakeholders within the Department of Public Expenditure and Reform will inform the development of Spending Review 2023 and subsequent review cycles.

#### **4.9 Conclusion**

To ensure a focus on sustainable improvements in public services and investment, the Department of Public Expenditure and Reform is committed to continuing to embed these reforms across the whole-of-year budgetary process to ensure spending delivers efficiency, effectiveness and value for money.

Considering outputs from the above initiatives in the context of the Budget, the REV and forums like the National Economic Dialogue elevate the value of the work that is ongoing in and promotes the use of relevant outputs in policy formulation and review. Promoting this approach across the budgetary cycle should, over time, result in a broader set of considerations informing budgetary decisions.

## **Part II - Expenditure Allocations**

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## Chapter 1 – Expenditure Aggregates

Part II of the Expenditure Report sets out the expenditure allocations for Budget 2023 as agreed by Government.

Overall expenditure will reach €90.4 billion in 2023. €85.9 billion in core spending allows for continued investment in our long term priorities - providing high quality public services; investing in our public service workforce and delivering infrastructure projects across Ireland under our NDP. €4½ billion in non-core, temporary funding will provide supports towards the external challenges we are facing from the war in Ukraine, Brexit and Covid-19. As set out in Part I, this delineation allows Government to respond to current challenges while ensuring a sound approach for the long term.

As outlined in the SES, the €5.8 billion expenditure package under Budget 2023 is phased over 2022 and 2023. The 2022 element of this, some €0.7 billion will be allocated at Departmental level should the proposed extension to the Building Momentum public sector pay deal be agreed by the union side. This is reflected as unallocated in the tables in this book, and is not yet included in the allocations shown for any Department. Detail on allocations being provided to individual Vote Groups in 2023 and related spending plans are provided in Chapters 2-20.

**Table 11: Gross Voted Expenditure 2022 v 2023**

	2022 MYER	Revised 2022 Ceiling*	Budget 2023	Change Over Revised 2022 Position	
	€m	€m	€m	€m	%
Gross Current Expenditure (Core)	69,576	69,900	74,250	4,350	6.2%
Gross Capital Expenditure (Core)	10,904	10,904	11,665	761	7.0%
<b>Total Gross Expenditure (Core)</b>	<b>80,480</b>	<b>80,804</b>	<b>85,915</b>	<b>5,111</b>	<b>6.3%</b>
<b>Non Core Total</b>	<i>7,512</i>	<i>9,724</i>	<i>4,500</i>		
<b>Total Gross Voted Expenditure</b>	<b>87,992</b>	<b>90,528</b>	<b>90,415</b>		

\*The 2022 Budget time position reflects the €0.7 billion of the Budget package being phased forward to 2022 and the additional Cost of Living package announced on Budget Day. Additional allocations will be made from the remaining 2022 unallocated funds in Supplementary Estimates where required.

\*\* Rounding may impact figures

**Table 12: Total Gross Voted Expenditure 2023 by Ministerial Vote Group**

	<b>Core Expenditure</b>	<b>Non-Core Expenditure</b>	<b>Total Expenditure</b>
	€ million	€ million	€ million
Agriculture, Food and the Marine	1,811	330	<b>2,141</b>
Children, Equality, Disability, Inclusion and Youth	2,451	-	<b>2,451</b>
Defence	1,173	2	<b>1,174</b>
Education	9,580	45	<b>9,625</b>
Enterprise, Trade and Employment	886	54	<b>940</b>
Environment, Climate and Communications	1,017	22	<b>1,038</b>
Finance	573	-	<b>573</b>
Foreign Affairs	952	85	<b>1,037</b>
Further and Higher Education, Research, Innovation and Science	3,785	103	<b>3,888</b>
Health	22,629	788	<b>23,417</b>
Housing, Local Government and Heritage	6,273	16	<b>6,289</b>
Justice	3,263	41	<b>3,303</b>
Public Expenditure and Reform	1,590	43	<b>1,632</b>
Rural & Community Development	393	-	<b>393</b>
Social Protection	23,403	-	<b>23,403</b>
Taoiseach's	243	3	<b>246</b>
Tourism, Culture, Arts, Gaeltacht, Sport and Media	1,052	90	<b>1,142</b>
Transport	3,288	223	<b>3,511</b>
<b>Total (allocated)</b>	<b>84,362</b>	<b>1,843</b>	<b>86,205</b>
<i>Resources to be allocated</i>	<b>1,553</b>	<b>2,657</b>	<b>4,210</b>
<b>Gross Voted Expenditure</b>	<b>85,915</b>	<b>4,500</b>	<b>90,415</b>

\* Rounding affects total

### 1.1 2022 Expenditure Position

The White Paper was published by the Department of Finance on Friday 23<sup>rd</sup> September. This set out 2022 projected outturn for net voted current expenditure of €59.9 billion and net voted capital expenditure of €11.5 billion. The White Paper projections are prepared on the current information at the time of publication and do not include any new policy measures. As such, the figures are subject to revision following any new announcements in the Budget and as spending across Departments and agencies progresses.

In gross terms, the expenditure position shown in the White Paper would reflect projected voted expenditure of €86½ billion for 2022. This was lower by some €1½ billion than the gross ceiling set out in the Summer Economic Statement. This difference primarily reflects:

- the discounting of the 2022 element of the Budget 2023 package which was in the SES 2022 ceiling of €0.4 billion;
- an estimation of the contingency reserve funding that is unlikely to be required; and
- potential capital savings, based on the end-August spend position and spending run rates. Departments may carryover up to 10 per cent of the capital envelopes by way of deferred surrender to the following year for spending in that year on priority capital programmes. Over €0.8 billion was carried over by Departments into 2022 and it is anticipated that a broadly similar amount will be carried over into 2023.

As noted above, the White Paper outturn for 2022 is exclusive of any new policy measures. Announcements of new measures that will take effect in 2022 as part of Budget 2023 increase this ceiling to €90.4 billion. When expected savings are taken into account, the projected outturn is €90.1 billion in gross voted expenditure.

This revised forecast takes into account:

- the projected 2022 costs of the extension to the Building Momentum agreement. The proposed package has now gone to ICTU, other unions and staff representative associations for their acceptance or rejection. Including related pay impacts, there is an estimated 2022 cost of €0.7 billion for the extension. Funding in respect of this will be allocated if the proposal is accepted by unions.
- provision of a Christmas Bonus payment to certain social protection recipients, at a cost of some €0.3 billion.
- the Cost of Living Package of supports for 2022 announced as part of Budget 2023. As outlined in Part I, this will provide additional supports through a range of measures with an estimated cost of €2.2 billion.
- additional 2022 funding announced in Budget 2023 of over €0.3 billion to support operation of public services and the community and voluntary sector, as outlined in Part I.

### *Supplementary Estimates*

It is expected that a number of substantive Supplementary Estimates will be required for a number of reasons.

Given nearly all Votes have a pay element the proposed Building Momentum extension, if ratified, will require a considerable number of supplementary estimates for cases where Votes cannot meet the 2022 cost within their existing resources.

The end-August current expenditure position was €1 billion higher than profiled, primarily reflecting Covid-19 expenditure, cost of living measures and provision for Ukrainian refugees, where funding has been earmarked but remains held centrally in reserve. This impacts a number of Departments with the main costs falling to the Departments of Health, Social Protection and Children, Equality, Disability, Integration and Youth. In addition, the newly

announced additional Cost of Living measures will also require funding to be allocated to a number of Departments.

As is usual practice, the requirement for supplementary estimates for each Vote will be evaluated with potential offsetting savings considered. The Government Expenditure Ceiling will be updated when the requirement for all supplementary estimates is assessed, with forecast outturn amounts published in the Revised Estimates for Public Services and end-year issues figures published in the December Fiscal Monitor.

## 1.2 Current Expenditure Allocations 2023

Over €78 billion of current expenditure will be available in 2023. This will support delivery of key measures across Government Departments and Agencies, with sustainable increases in core current spending allowing for continued improvements in our public services and social supports. Separate non-core funding allocations to respond to external challenges facing our economy and society allow Government to provide supports to key emerging issues while protecting day-to-day expenditure and investment.

€74.3 billion of this is being allocated at this time in the Budget while €3.7 billion is being held in reserve to be allocated either in the Revised Estimates or during 2023 as required. Table 6 in the section outlines the allocations by Ministerial Vote Group.

Chapters 2 to 19 of this part of the Expenditure Report provide a detailed breakdown of current expenditure plans for each Department.

### Core Current Expenditure Allocations

Core expenditure refers to spending on the ongoing expenses of the country, supporting the sustainable delivery of public services and infrastructure. Separate to non-core funding for temporary external challenges, sustainable growth in core spending allows us to maintain focus on long-term priorities, investing in our society for the future.

Core current expenditure for 2023 will amount to almost €74.3 billion, representing an increase of 6.2 per cent. This is the majority of Government spending, and enables delivery of services for the public across a range of Departments. Some of the main measures that will be delivered in 2023 through core current expenditure allocations under Budget 2023 are outlined below.

- Core current spending in the Department of Social Protection will reach €23.4 billion in 2023, with an additional €1.1 billion provided over the 2022 core allocation. This will allow for an increase of weekly payment rates with targeted measures providing further supports. These measures include:
  - an increase in the weekly rates of payment to all working age recipients and pension payments by €12 per week, with proportionate increase for qualified adults and those on reduced rates of payment.
  - an increase in the means threshold for Fuel Allowance for those aged over 70 to €500 per week for a single person, and to €1,000 per week for a couple
  - an increase in the weekly rate of the qualified child increase for children aged 12 and over by €2 per week
  - an increase of €40 in the weekly thresholds for Working Family Payment
  - an increase in the Domiciliary Care Allowance rate to €330 per month
  - an increase in the earnings disregards on both Disability Allowance and Blind Pension by €25, from €140 to €165 per week
  - an increase in the top up payment for Community Employment, TUS, and Rural Social Scheme by €5, from €22.50 to €27.50 per week
- The Department of Health has been allocated €21½ billion for 2023 in core current expenditure, an increased provision of almost €1.2 billion over the 2022 amount. This

significant investment underscores the Government's commitment to the delivery of Sláintecare; the progressive reform of the health system to implement universal healthcare and its three critical components: access, affordability and quality. The overall settlement provides an additional €1.3 billion in core funding with €0.8 billion for Covid related spending. The funding allocated for Covid- 19 includes over €400 million for testing and tracing, the vaccination programme, and for PPE.

The increase in core expenditure of €1.3 billion will enable the hiring of additional staff previously targeted and staffing for new developments in Budget 2023 (approximately 6,000 in total).

Funding will also be available next year for a dedicated women's health package, to address the waiting list challenge, to extend free GP care for children aged 6s/7s and those on the median income, the abolition of hospital charges and an expansion of the free contraception scheme to all those aged 16-30.

- Core current spending in the Department of Housing, Local Government and Heritage will increase to almost €2.8 billion in 2023. This additional funding will provide supports for housing and homelessness services. An additional €98m increase in the Social Housing Current Expenditure Programme will support 6,467 new leased units, bringing the total number of social homes supported through this scheme to just over 34,000. Funding will support 8,800 new HAP tenancies and 800 new RAS tenancies. In addition, supports will be provided for homelessness accommodation for some of the most vulnerable people in society. There will also be extra funding and resources provided to the National Parks and Wildlife Service, the newly established Electoral Commission and the Marine Area Regulatory Authority (MARA).
- Justice Vote Group core current spending will reach almost €3 billion in 2023, following an increase of over €0.1 billion. This additional funding will provide recruitment of up to 1,000 new Garda recruits and 430 additional Garda Staff in 2023 as well as additional staff in the Irish Prison Service. Budget 2023 will also provide for additional Garda operational expenditure which will provide equipment for a range of specialist units, the upgrade of ballistic vests, the enhancement of network functionality to support the use of body worn cameras and a further roll out of 3,000 policing enabled mobile devices. The Justice Group allocation will also allow further progress the on-going Courts Modernisation Programme and provide funding towards measures and supports relevant to Domestic and Gender Based Violence (DSGBV).
- Additional core current resources of €0.4 billion for the Department of Education, will increase their 2023 allocation to €8.7 billion This extra allocation will provide for an additional 296 mainstream post-primary teachers to meet demographic pressures; additional funding for School Transport; Special Education measures such as an additional 1,194 SNAs, 686 Special Education Teachers working in Special Classes, Special Schools and mainstream settings and a substantial increase in funding for the NCSE. The primary staffing schedule will be reduced by one point from 24:1 to 23:1, which will create or maintain an estimated 370 mainstream teaching posts. Funding is also being allocated to provide free school books and related classroom resources to all pupils in recognised

primary schools within the Free Education Scheme, which will benefit up to 540,000 primary school students.

- In the Department of Further and Higher Education, Research, Innovation and Science, an increase of €165 million in core current expenditure will bring their allocation to just over €3.2 billion. Among the new measures this will provide for is €40m in additional funding for Higher Education, as well as €32m to deal with demographic demand. Budget 2023 will also provide for reducing Student Contribution Fees by €500 for eligible families earning between €55,240 to €100,000 through the adjustment of income thresholds in the student grant scheme and increases to adjacent and non-adjacent maintenance grant rates.
- The Department of Children, Equality, Disability, Integration and Youth will have a 2023 core current allocation of €2.4 billion. Additional funding of €121m has been allocated from January 2023 so all families accessing registered early learning and childcare will receive a minimum hourly National Childcare Scheme subsidy of €1.40 off the cost of early learning and childcare. With the current minimum hourly NCS subsidy set at €0.50 per hour, this represents an additional €0.90 per hour off the cost of early learning and childcare. This translates to up to €63.00 off families' weekly bill for early learning and childcare per child. With up to €22.50 currently available per week, this represents up to an additional €40.50 off weekly costs.

### **Public Sector Pay Agreement: Building Momentum**

A significant amount of current expenditure each year goes towards our public sector pay bill. This investment ensures we have a public service workforce to deliver quality frontline services for a growing population.

In Budget 2023, almost €0.5 billion is being allocated to costs arising from Building Momentum and from final FEMPI restoration as set out in the Public Service Pay and Pensions Act 2017.

The existing pay agreement, 'Building Momentum: A New Public Service Agreement, 2021 – 2022', provided for measures including:

- A general round increase in annualised basic salary for all public servants of 1 per cent or €500, whichever is greater, on 1 October 2021;
- The equivalent of a 1 per cent increase in annualised basic salaries on 1 February 2022 to be used as a Sectoral Bargaining Fund;
- A general round increase in annualised basic salary for all public servants of 1 per cent or €500, whichever is greater, on 1 October 2022.

Carryover costs of these 2022 increases are included in the Budget 2023 additional allocations.

Provision for issues arising in relation to additional hours pertaining to the Haddington Road Agreement is also included. As funding for this was not allocated in last year's Budget, pending the report of the Independent Body and Government agreement, full year costs related to Haddington Road Hours are included in Budget 2023.

These costs have been allocated at a Departmental level and set out at a Ministerial Vote level in Part D of sections II.2 to II.19 of this Report.

Allocations in Budget 2023 do not include costs associated with the proposals put forward by the Workplace Relations Commission in relation to the extension of Building Momentum. This proposal is currently being considered by unions. If the proposal is accepted, funding allocations will be made in the Revised Estimates in December.

### **Covid-19 Related Current Expenditure (including NRRP)**

Substantial supports have been put in place since the onset of the Covid-19 pandemic to respond to the impacts of the pandemic on people, businesses and key public services. This funding has enabled implementation of a range of measures to protect incomes, employment and public health.

Covid-19 funding has always been intended as temporary – providing exceptional support to be phased out once no longer required. As outlined in Part I however, though the situation with the pandemic has improved, Covid-19 has continued to place pressures on expenditure during 2022, largely resulting from the Omicron wave in Winter 2021/2022. Given the need for the withdrawal of supports to be carefully phased, provision for certain sectors that are seeing continued impacts will be made in 2023 allocations.

€1.2 in allocations for Covid-19 are being made to Departments at this time. This will support

- Covid-19 has had a significant impact on our health services. Funding will continue to be provided in 2023 to the Department of Health to address the impacts of the pandemic. €757 million is being allocated in Budget 2023. €439m of this is allocated for public health measures such as PPE, Testing & Tracing and Vaccinations. A further €225m of this total is reserved for Covid Waiting List measures including measures to address backlogs, and €50m is allocated for capital measures related to Covid-19.
- Since the onset of the pandemic funding has been provided through the Department of Transport to support the operation of public transport in an environment where there was reduced demand and to support a return to the workplace. To continue this support, funding of €194 million is being provided which will be used to extend the 20 per cent fare reduction on public transport operators until the end of 2023.
- Conscious of the need to help consolidate their recovery from the Covid-19 pandemic, €90m is being provided across the Tourism, Culture, Arts, Gaeltacht, Sports and Media sectors to help consolidate their recovery from the Covid-19 pandemic  
Amongst other things, this €90m includes:
  - €15m for the tourism marketing fund (including €5m for the Invitation);
  - €15m for Fáilte Ireland initiatives;
  - €25m to maintain the Arts Council allocation at €130m
  - €4.25m for Gaeltacht measures; and
  - €2m for Sport measures.
- €45m of Covid-19 related funding for the Department of Education will provide for a number of measures to address the impacts of the pandemic on students. The allocation

will fund continuation of the Enhanced Summer Programme for a further year to mitigate against the impact of Covid-19 related disruption to the school system, and examiner rates costs due to increased rates and increased difficulties in recruitment since Covid-19. It will also fund Wellbeing and Inclusion supports including a pilot scheme to schools to provide therapeutic intervention post Covid-19; actions to prevent and tackle bullying in schools due to increased incidence of online bullying since Covid-19; and expansion of School Completion Programme, Home School Community Liaison & Diversity Inclusion supports to address the impacts of Covid-19.

- The Department of Further and Higher Education, Research, Innovation and Science will receive Covid-19 related funding of €40 million. This will support pent up demand for apprenticeship places due to the closure of in person facilities during the pandemic, with 4,352 additional places on craft apprenticeship training in HEIs; 500 additional places on consortia—led programmes; and support a further 4,000 registrations on craft programmes and the payment of allowances to craft apprentices while on off-the-job training phases. This allocation will also provide additional funding for mental health and wellbeing supports to support students facing challenges posted by Covid-19 to their studies and mental health. Funding will also be invested through Skillnet Ireland to support business through upskilling in emerging technologies and expansion of programmes to include sustainable finance, green tech and responding to climate change.

Funding is also being allocated in Budget 2023 to support the continuation of projects under our NRRP. This plan, under the EU’s Recovery and Resilience Facility, aims to contribute to a sustainable, equitable, green and digital recovery effort, in a manner that complements and supports the Government’s broader recovery effort from the Covid-19 pandemic. €22m in current funding is being provided through Estimates for NRRP implementation. This will fund projects in the Department of Further and Higher Education, Research, Innovation and Science and the Central Statistics Office.

### **Ukraine**

As outlined in Part I, provision of up to €2 billion has been made within the non-core expenditure as a response to the war in Ukraine. In total, €121 of this funding will be allocated in Budget 2023, to Departments including Justice, Housing and Foreign Affairs. Further allocations to provide the humanitarian supports needed will be made at departmental level from this reserve amount in the Revised Estimates as more becomes known about the level of funding needed for next year.

Further non-core funding will be held in a central reserve in respect of Covid, Ukraine and other non-core expenditure. Allocations may be drawn from this at REV 2023 or throughout the year via supplementary estimate.

### **Gross Voted Current Expenditure**

Table 13 below sets out gross voted current expenditure in 2023, allocated by Department and held in reserve, compared to the allocations provided in 2022 at a Ministerial Vote Group level. The table accounts for all current expenditure for 2023, inclusive of all resources

available in relation to the Government’s response to Covid-19, Brexit and the war in Ukraine, alongside core current expenditure allocations. Together, these make up the overall gross voted current expenditure allocations for each Government Department.

In addition to this €1.4 billion will be held unallocated centrally for the proposed extension to the Building Momentum pay deal, to be allocated if the proposal is accepted by unions.

**Table 13: Ministerial Vote Group Gross Voted Current Expenditure**

	<b>MYER 2022 Core</b>	<b>Budget 2023 Core</b>	<b>Change Core</b>	<b>Non Core*</b>	<b>Total</b>
	€ million	€ million	%	€ million	€ million
Agriculture, Food and the Marine	1,504	1,527	1.5%	162	1,689
Children, Equality, Disability, Integration and Youth	2,015	2,411	19.7%	0	2,411
Defence	966	997	3.2%	2	998
Education	8,345	8,720	4.5%	45	8,765
Enterprise, Trade and Employment	359	372	3.7%	0	372
Environment, Climate and Communications	169	188	11.8%	0	188
Finance	538	551	2.4%	0	551
Foreign Affairs	886	927	4.6%	85	1,012
Further and Higher Education, Research, Innovation and Science	3,052	3,217	5.4%	82	3,299
Health	20,383	21,533	5.6%	707	22,240
Housing, Local Government and Heritage	2,559	2,765	8.1%	8	2,773
Justice	2,863	2,991	4.5%	41	3,032
Public Expenditure and Reform	1,228	1,330	8.2%	3	1,333
Rural & Community Development	187	197	5.7%	0	197
Social Protection	22,250	23,387	5.1%	0	23,387
Taoiseach's	277	243	-12.2%	3	246
Tourism, Culture, Arts, Gaeltacht, Sport and Media	801	846	5.6%	90	936
Transport	644	693	7.5%	196	889
2022 Unallocated Core Current**	150				
Extension to Building Momentum (unallocated)	725	1,355			1,355
<b>Gross Voted Current Expenditure</b>	<b>69,900</b>	<b>74,250</b>	<b>6.2%</b>	<b>1,424</b>	<b>75,673</b>
<i>Non-Core Current to be allocated</i>				2,364	<b>2,364</b>
<b>Total Gross Voted Current Expenditure</b>					<b>78,037</b>

*Rounding affects totals*

*\*Non-core allocations comprise Covid-19, NRRP, Brexit Adjustment Reserve & Ukraine.*

*\*\*Funding for hours related to the Haddington Road Agreement included as core in the overall 2022 ceiling but not allocated at Departmental level.*

### 1.3 Capital Expenditure Allocations 2023

The National Development Plan (NDP) 2021-30 was published in October 2021, following a thorough process of engagement, analysis and reflection. The Plan set out an investment package of €165 billion over the period 2021-2030 alongside a detailed and positive vision for Ireland up to 2030 as part of Project Ireland 2040. Capital expenditure ceilings are set out at sectoral level for the period out to 2025 to allow Departments to plan on a multi-annual basis.

For 2023, the NDP set out a ceiling of €11,857 million. This funding supports development and investment across Ireland in line with the National Planning Framework.

Included in this overall investment is €100 million that is being made available under the Shared Island fund in 2023 to foster new investment and development opportunities on a North/South basis. This funding is to be drawn down by Departments throughout 2023.

Investments in 2023 will include:

- The Department of Housing, Local Government and Heritage has an overall capital allocation of over €3½ billion in 2023.
  - Capital funding of €2.3 billion has been allocated for Housing in 2023, a large element of which will be used to deliver over 9,100 new social homes through build and acquisition programmes and 5,500 affordable homes for purchase and for cost rental. An allocation of €50m will be provided for the national First Home affordable purchase shared-equity scheme, which will assist in funding the purchase of 2,000 homes for eligible buyers. €90m million has been allocated for the Affordable Housing Fund in 2023 which will support the delivery of 1,400 Affordable Purchase and Cost Rental homes directly by LAs.
  - Total funding of €75m is being provided to support AHB delivery of 750 Cost Rental homes in 2023 via the Cost Rental Equity Loan (CREL) mechanism. LDA investment is also expected to support the delivery of over 1,400 Cost Rental and Affordable Purchase homes.
  - €65m is available to continue the remediation of homes affected by pyrite/defective concrete blocks under the Pyrite & Mica Remediation Scheme.
  - €87m is provided in 2023 to retrofit at least 2,400 social homes to a Building Energy Rating of B2, in line with commitments in the Climate Action Plan.
  - Capital funding of €878m has been allocated to Irish Water. This will allow for increased investment in essential water infrastructure such as wastewater treatment plants, as well as further spending on a range of water quality, maintenance and leakage reduction projects. This funding will also help ensure that appropriate water infrastructure is in place to facilitate the building of new homes.
  - Total capital funding of just under €82m will be provided for Heritage. In particular, significant funding will be provided to the National Parks and Wildlife Service, while increased levels of funding over recent years in areas such as built heritage and peatlands restoration will be maintained.
  
- Capital funding of Department of Transport of €2.6 billion will fund measures across the Department's programmes, including:

- Active Travel: €356m in active travel and greenways will support 1000+ Active Travel projects in local authorities and continue the delivery of the greenway network.
  - Carbon Reduction and Public Transport: Approx. €936m has been allocated to develop and manage transport infrastructure by providing for the delivery of public transport infrastructure; to provide financial supports towards the electrification of the national fleet private and commercial vehicle fleet; and to provide financial support towards the provision of charging infrastructure in line with national and European EV charging policy. This funding will progress Transport's three megaprojects: MetroLink, BusConnects and DART+.
  - Roads Network and Road Safety: Approx. €1.3billion has been allocated to protect and renew the national and regional local roads network and develop new national and regional local roads.
  - Aviation: Approximately €20m will be allocated, predominantly to the Regional Airports Programme. This represents an increase of €12m over the capital allocation to the Regional Airports programme in REV 2022.
  - Maritime: Approximately €10m has been allocated, predominantly to the Irish Coast Guard.
- An extra €150 million in capital expenditure is being allocated to the Department of the Environment, Climate and Communications in 2023. This additional funding provides a response to the challenges presented in reducing carbon emissions, improving energy efficiency and facilitating the achievement of national goals set under the Programme for Government and the Climate Action Plan. It also facilitates the rollout of the high speed broadband network under the National Broadband Plan.
  - The Department of Education capital funding of €860 million in 2023 will support the continued progression of the circa. 300 building projects that are currently at construction. The majority of these projects are expected to be completed in 2023. These projects include over 50 new school buildings and extensions at circa. 250 schools. The continued rollout of the NDP will involve a further circa. 150 school building projects that are currently at advanced design/tender stage commencing construction over the course of 2023. A strong focus of the school building programme is delivering additional capacity for special classes (particularly at post-primary level) and also for special schools.
  - The capital allocation for the Department of Enterprise, Trade and Employment will support the Department and its Agencies in building on the progress made in delivering supports to indigenous businesses, promoting regional development, attracting high quality FDI, and supporting innovation.

Consistent with the provisions in the NDP and as included in the Vote Estimates set out in Part II of this Report, the capital allocations for 2023 include €192 million of funding provided via the NRRP.

This NRRP funding for projects under the plan's three priorities of Advancing the Green Transition; Accelerating and Expanding Digital Reforms and Transformation; and Social and

Economic Recovery and Job Creation. Capital allocations have been made to a number of Departments in 2023, which will support continued delivery of projects under the NRRP.

### **Brexit Adjustment Reserve (BAR)**

The BAR was introduced by the EU with the aim to provide financial support to the most affected Member States, regions and sectors to deal with the adverse consequences of Brexit. As the country most impacted by Brexit, Ireland has been allocated 20% of the entire fund, the largest allocation for any Member State.

As set out in Part I of this Report, €565 million in funding will be available under the BAR in 2023. This will support measures that fall under the objective of the BAR, to provide support to counter the adverse economic, social, territorial and, where appropriate, environmental consequences of the withdrawal of the UK from the EU.

Funding of €272 million under the BAR is being allocated at Departmental level in Budget 2023. This will allow for measures in the Departments of Agriculture, Food and the Marine; Enterprise, Trade and Employment; Further and Higher Education, Research, Innovation and Science; and the Office of Public Works to continue Government's response to mitigate the impacts of Brexit.

The remaining €293 million will be held in reserve, which can be allocated in Revised Estimates, or Supplementary Estimates, along with any funding from 2022 which remains to be allocated at year end.

**Table 14: Ministerial Vote Group Gross Voted Capital Expenditure**

	<b>MYER 2022 Core</b>	<b>Budget 2023 Core</b>	<b>Change Core</b>	<b>Non- Core*</b>	<b>Total</b>
	€ million	€ million	%	€ million	€ million
Agriculture, Food and the Marine	281	284	1.1%	168	452
Children, Equality, Disability, Integration and Youth	33	40	21.2%	0	40
Defence	141	176	24.8%	0	176
Education	790	860	8.9%	0	860
Enterprise, Trade and Employment	494	514	4.1%	54	568
Environment, Climate and Communications	639	828	29.7%	22	850
Finance	22	22	0.0%	0	22
Foreign Affairs	25	25	0.0%	0	25
Further and Higher Education, Research, Innovation and Science	548	569	3.8%	20	588
Health	990	1096	10.7%	81	1177
Housing, Local Government and Heritage	3,408	3508	2.9%	8	3516
Justice	270	272	0.7%	0	272
Public Expenditure and Reform	224	260	16.1%	40	300
Rural & Community Development	192	196	2.1%	0	196
Social Protection	16	16	0.0%	0	16
Taoiseach's	0	0		0	0
Tourism, Culture, Arts, Gaeltacht, Sport and Media	202	206	2.0%	0	206
Transport	2536	2595	2.3%	27	2622
Shared Island Fund	25	82			82
European Regional Development Fund	70	100			100
Priority Reserve		16			16
<b>Gross Voted Capital Expenditure</b>	<b>10,904</b>	<b>11,665</b>	<b>7.0%</b>	<b>420</b>	<b>12,086</b>
Non Core Capital to be allocated					293
<b>Total Gross Voted Capital Expenditure</b>					<b>12,379</b>

*Rounding affects totals*

*\* This includes capital funding allocated to Departments for Covid-19 measures, NRRP projects, Ukraine humanitarian provision and under the Brexit Adjustment Reserve*

## 1.4 Programmes Funded by Carbon Tax Revenues

The implementation of the carbon tax is critical to achieving our climate targets. Using the funds raised to boost decarbonisation and protect those most vulnerable to the effects of higher carbon prices is an important element of how the carbon tax operates in Ireland. Reducing our emissions must be done in a manner that is just and protects those most vulnerable to the increase in costs. Climate policies should avoid exacerbating existing inequalities.

The Programme for Government commits to additional spending of €9.5 billion using the revenues raised by the planned increases in the carbon tax over the period 2021 – 2030. This figure is based on estimates of the additional revenue that will be raised by the planned increases in the carbon tax. All of this revenue will be used to:

- Ensure that the increases in the carbon tax are progressive by spending on targeted social welfare and other initiatives to prevent fuel poverty and ensure a just transition;
- Provide funding to a socially progressive national retrofitting programme;
- Encourage and incentivise farmers to farm in a greener and more sustainable way.

The proceeds of increases in carbon tax introduced in Budget 2020, 2021 and 2022, amounting to approximately €412 million in additional revenues, were hypothecated to various programmes carbon mitigation measures. In 2023, **€211m** in additional carbon tax spending will be available. This means the total carbon tax revenue available for investment will be **€623m** in 2023. This is comprised of the €90m in revenue made available in 2020, €148m in 2021, €174m in 2022 and €211m in 2023.

The even annual allocation of carbon tax funds results in an additional allocation of **€89m** to the Department of Environment, Climate and Communications in 2023 for investment in energy efficiency. This investment will support over 37,000 home energy upgrades (including solar PV), including bringing over 13,800 homes to a Building Energy Rating (BER) of B2 and 6,000 free upgrades to the homes of those in, or at risk of, energy poverty.

An even annual allocation of the remaining €3 billion for the Department of Social Protection results in an additional allocation of **€44m** in 2023. However, the Department of Social Protection received €49m in excess of their scheduled allocation in 2022 (resulting in an additional allocation of €105m)<sup>1</sup>. This additional funding will be allocated again in 2023, resulting in a sizeable €218m total allocation in 2023. This means 35 per cent of the total hypothecated carbon tax revenues will be spent on social protection measures this year, ensuring that increases in the carbon tax are progressive. The total cost of these interventions is projected at **€57m** in 2023.

<sup>1</sup> The €20m that would have been available for the continuation of 2021 agricultural pilot schemes in 2022 and the additional allocation of €29m from the Budget 2022 increase in the carbon tax were allocated to additional measures to address energy poverty in the Department of Social Protection.

An even allocation of the €1.5 billion for the Department of Agriculture, Food and the Marine (DAFM) should result in an allocation of €29m in 2023. However, the Department of Agriculture, Food and the Marine deferred their carbon tax allocation in 2022, save the continuation of the 2020 funding of €3m for green agricultural pilots. This funding was deferred on the basis that it would form part of the suite of programmes under the new Common Agricultural Policy, commencing in 2023. Therefore, an additional carbon tax allocation of **€78m** will be made available to the Department of Agriculture, Food and the Marine in 2023.

The table below details the allocation of the increased carbon tax revenues in 2023:

**Table 15: Allocation of Carbon Tax Expenditures in 2023**

	€ m - 2023	Department	€ m – 2022
1. Total Investment in Residential & Community Energy Efficiency ( <i>Cumulative funding from carbon tax increases from 2020 to 2023 inclusive</i> )	291	DECC	202
2. Total Targeted Social Protection Interventions ( <i>Cumulative funding from carbon tax increases from 2020 to 2023 inclusive</i> )	218	DSP	174
3. Incentivising farming in a greener and more sustainable way ( <i>Cumulative funding from carbon tax increases from 2020 to 2023 inclusive</i> )	81	DAFM	3
4. Continuation of 2020 Carbon Tax Investment Programmes in Other Departments	33	Various	33
<b>Total Expenditure</b>	<b>623</b>		<b>412</b>

### 1.5 Details of Spending Plans

The following sections II.2 to II.20 of this Report explain the multi-annual expenditure ceilings for each Department and its associated Vote Group. The public services to be delivered with these resource allocations are set out, including new measures for 2023.

## Chapter 2 – Agriculture, Food and the Marine

### A. Resource Allocation 2023

The 2023 expenditure ceiling for the Vote Group is presented in the table below.

Agriculture, Food and the Marine	Core	Non-Core	Total
	€m	€m	€m
Gross Voted Current Expenditure	1,527	162	1,689
Gross Voted Capital Expenditure	284	168	452
<b>Total Gross Voted Expenditure</b>	<b>1,811</b>	<b>330</b>	<b>2,141</b>

\*Rounding affects total

Chart 1(a):

Pay, Pensions<sup>2</sup> and Non-Pay Breakdown

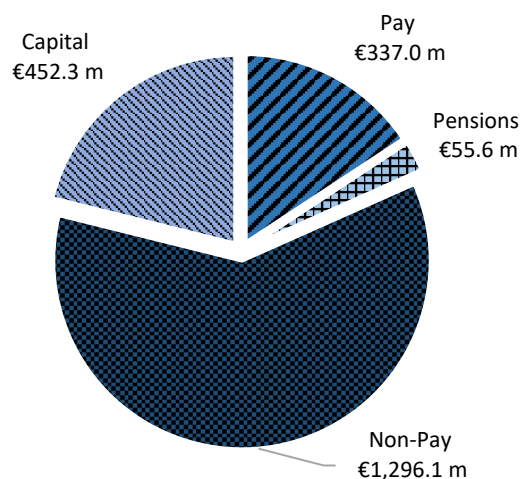
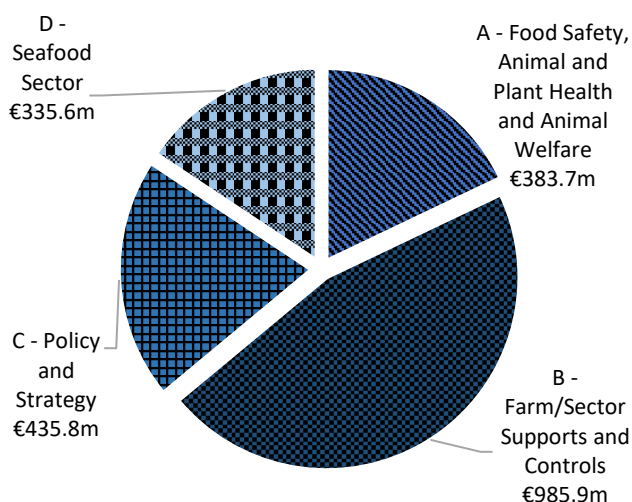


Chart 1(b):

Breakdown of Programme Expenditure



### B. Public Services to be delivered in 2023

The 2023 Department of Agriculture, Food and the Marine budget recognises the growing importance of environmental initiatives to help further the sustainability of Irish agri-food. Funding has been targeted to drive the sector's environmental ambition, and will be rolled out through new multi-annual programmes beginning in 2023. Cognisant of the various environmental challenges in climate, biodiversity and water and the growing role which the sector must play in tackling these, over €500 million in funding has been provided in 2023 specifically allocated for agri-environmental actions.

#### Programme A – Food Safety, Animal and Plant Health and Animal Welfare

<sup>2</sup> Retired Civil Servants are paid from the Superannuation Vote.

The aim of this programme is to promote and to safeguard public, animal and plant health and animal welfare for the benefit of consumers and producers and wider society. Under this programme, the 2023 allocation will allow the Department to:

- Deliver on its food safety controls, inspections and audits across the range of food premises that it oversees;
- Conduct controls on consignments of food, animals & plants at Border Control posts;
- Carry out some 8.5 million bovine TB tests annually.

### **Programme B – Farm/Sector Supports and Controls**

The aim of this programme is to provide income and targeted supports to the agri-food sector to underpin the rural economy and optimise environmental sustainability. Under this programme, the 2023 allocation will allow the Department to:

- Expand the Organic Farming scheme;
- Enable the new CAP Strategic Plan to roll out the Agri-Climate Rural Environment Scheme, the Sheep Improvement Scheme and the Suckler Carbon Efficiency Programme to continue support of farm incomes and incentivise environmental improvements;
- Continue to incentivise tillage crops with the aim of reducing the dependency on imported feed material;
- Fund a new Forestry Programme, through afforestation establishment grants, forestry premia and forestry development supports.

### **Programme C – Policy and Strategy**

The aim of this programme is to provide the optimum policy framework for the sustainable development of the agri-food sector. Under this programme, the 2023 allocation will allow the Department to:

- Invest in public sector research and innovation;
- Support Bord Bia promotion and development work to establish a premium position for our food and beverage products in markets at home and abroad while increasing Ireland's agri-food market-share in fast-growing markets across the world; and
- Provide grant aid for capital investment by food companies to help them diversify products and markets.

### **Programme D – Seafood Sector**

The aim of this programme is to deliver a sustainable, competitive and innovate seafood sector, driven by a skilled workforce, delivering value added products in line with consumer demand. Under this programme, the 2023 allocation will allow the Department to:

- Continue to support Common Fisheries Policy implementation, reduce the impact of fisheries on the marine environment, support aquaculture, small scale fisheries, and coastal communities;
- Enhance science-based knowledge for the sustainable management of fish stocks;
- Continue to develop the economic potential of our fisheries harbours;
- Use Brexit Adjustment Reserve funding to support the industry through Brexit related challenges.

### **C. Estimates 2023**

Compared to the 2022 allocation, an additional €114 million in current expenditure and an extra €135 million in capital expenditure is being allocated to the Department of Agriculture, Food and the Marine in 2023.

The additional funding allocated by the Government in its 2023 Budget and Estimates decisions provides a response to the challenges posed by Brexit and the impact of the war in Ukraine. Selected new measures are set out below. Full details on the allocation of the Vote's 2023 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

#### **Selected New Measures**

- Programme A – Food Safety, Animal & Plant Health & Animal Welfare
  - Through the Brexit Adjustment Reserve provide funding to support the safe disposal of Category 1 animal by-products.
- Programme B – Farm / Forestry Sector Supports & Controls
  - The new Agri-Climate Rural Environment Scheme (ACRES) will support farmers who undertake actions which are beneficial for the environment such as, protecting water quality, improving soil fertility, protecting biodiversity, adapting to climate change, mitigation carbon emissions and reducing chemical fertiliser usage.
- Programme C – Policy and Strategy Programme
  - Funding for a range of research projects, especially in the climate sectoral emission sector with the aim of aiding the agri-food sector to reach its emission ceilings.
- Programme D – Seafood Sector Programme
  - In order to help the transition of the sector, the Brexit Adjustment Reserve is being used to substantively support the delivery of the Seafood Sector Task Force recommendations. Ireland's EU co-funded Seafood Development Programme 2021-27, under the European Maritime Fisheries & Aquaculture Fund, continues the support of our fishing sector and coastal communities.

#### D. Reconciliation of 2023 Expenditure Ceiling

<b>Agriculture, Food and the Marine</b>	<b>2023</b>
<b><u>Current Expenditure (Core)</u></b>	<b><u>€million</u></b>
Opening Position per Mid-Year Expenditure Report 2022	<b>1,504</b>
Central Pay Agreement Provision (Existing Building Momentum Deal)	12
Allocation of Additional Resources	11
<b>Current Expenditure Ceiling (Core)</b>	<b>1,527</b>
Additional Covid-19 Allocation	36
Additional Brexit Adjustment Reserve Allocation	113
Additional Ukraine Humanitarian Response Allocation	13
<b>Current Expenditure Ceiling (Total)</b>	<b>1,689</b>
<b><u>Capital Expenditure (Core)</u></b>	<b><u>€million</u></b>
2022 Capital Allocation per Mid-Year Expenditure Report	<b>281</b>
National Development Plan Increase	3
<b>Capital Expenditure Ceiling (Core)</b>	<b>284</b>
Additional Covid-19 Expenditure	43
Additional Brexit Adjustment Reserve Allocation	125
<b>Capital Expenditure Ceiling (Total)</b>	<b>452</b>
<b><u>Ministerial Expenditure Ceiling (Core)</u></b>	<b>1,811</b>
<b><u>Ministerial Expenditure Ceiling (Total)</u></b>	<b>2,141</b>

\*Rounding may affect totals

## Chapter 3 – Children, Equality, Disability, Integration and Youth

### A. Resource Allocation 2023

The 2023 expenditure ceiling for the Vote Group is presented in the table below.

DCEDIY	Core	Non-Core	Total
	€m	€m	€m
Gross Voted Current Expenditure	2,411	-	2,411
Gross Voted Capital Expenditure	40	-	40
<b>Total Gross Voted Expenditure</b>	<b>2,451</b>		<b>2,451</b>

\*Rounding affects total

Chart 1(a):

Pay, Pensions<sup>3</sup> and Non-Pay Breakdown

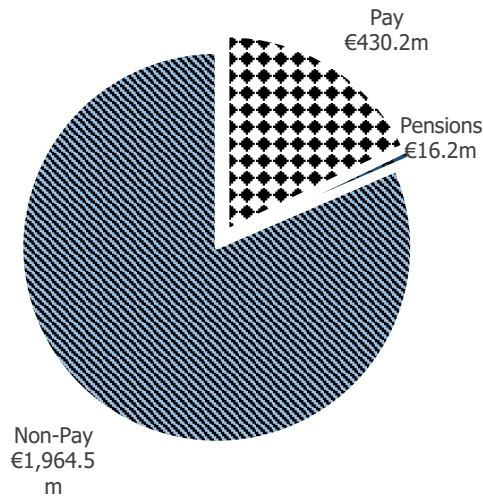
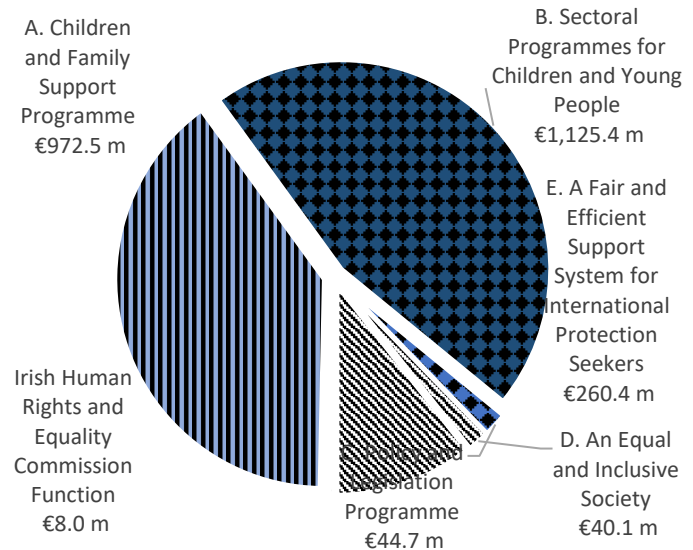


Chart 1(b):

Breakdown of Programme Expenditure



### B. Public Services to be delivered in 2023

This funding will enable a significant level of public services to be delivered in 2023 across the Vote. The funding provided reflects the Government's commitment to improving the outcomes for children, young people and their families, as well as the promotion of equality and human rights. The funding provided reflects the Government's commitment to reform the early learning and childcare system to create one that brings together the best of community and private provision, is focused on children's rights and quality outcomes, reduces inequalities and substantially reduces costs to parents. The funding provided will support action to promote gender equality, including the implementation of reporting on the

<sup>3</sup> Retired Civil Servants are paid from the Superannuation Vote.

gender pay gap. It will also fund action to promote migrant integration and to implement the National Action Plan Against Racism. It will support further work in the area of adoption and information and tracing and the various other areas of the Vote during the year.

### **Programme A – Children and Family Support Programme**

The aim of this programme is to integrate and improve the existing service delivery arrangements and support the welfare of children, young people and families. In particular, the budgetary decisions for 2023 mean that the Department will increase the allocation to Tusla, the Child and Family Agency, to a total of €935m in 2023. This is an effective overall increase of €37 million or 4.1 per cent over the 2022 allocation (€898 million).

The additional resources will allow Tusla to:

- Address increasing demand for Tusla services and the increasing complexity of many cases.
- Continue to address the provision of statutory residential care as recommended by the IGEES Spending Review of residential care (2020), reducing reliance on private residential care providers.
- Maintain supports for services to deal with domestic violence and gender-based violence and their effects and address recommendations arising from Tusla's Accommodation Review of Refuge Provision.
- Support the community and voluntary sector funded by Tusla to deliver important services on its behalf.
- Continue its existing capital programmes, further develop its ICT infrastructure and initiate priority projects included in its Estates Strategy.

Expenditure from the remainder of Programme A will continue to support the day-to-day operation of the Oberstown Children Detention Campus and Advance the work on the development of a nationally organised and managed Guardian ad Litem service.

### **Programme B – Sectoral Programmes for Children and Young People**

The aim of this programme is to support the provision of both universal and targeted services for the care, learning, development and wellbeing of children and young people. The Government's budgetary decisions for 2023 under this programme will allow for the following:

- Continued implementation of the universal Early Childhood Care and Education (ECCE) programme benefiting up to 108,000 children in 2023;
- Continued implementation of the Access and Inclusion Model (AIM) to ensure that more than 5,000 children with a disability can access and meaningfully participate in the ECCE Programme;
- Continued implementation of the National Childcare Scheme (NCS), offering supports to a greatly expanded cohort of children and families as a result of Budget 2022

measures (i.e. end the practice of deducting hours in pre-school or school from NCS subsidised hours introduced in May 2022 and the extension of the NCS universal subsidy to children under 15 introduced on 29 August 2022) at significantly higher subsidy levels– with the hourly universal subsidy under the NCS, increasing from 0.50c per hour to €1.40 per hour from January 2023;

- Continued implementation of Core Funding for early learning and childcare providers for the first full programme year, September 2022 to August 2023 and into the second programme year from September 2023. Core Funding improves affordability for families by instituting a fee freeze by participating providers; access for parents by expanding the capacity being offered by the sector, particularly for younger children; quality including through improved pay and conditions underpinned by Employment Regulation Orders (ERO); and sustainability for providers. The additional funding being made available will cover the costs of increased levels of capacity and numbers of graduates in year one and for a number of developments in year two of the Scheme including the removal of the ‘3-year-rule’ for graduate Lead Educators and Managers (subject to amendment to ERO), and other developments in the Scheme to be informed by emerging data from year one; and
- The delivery of a range of regulatory and quality supports for the implementation of the National Action Plan for Childminding, Nurturing Skills, the Workforce Plan, and the ongoing development of the registration and inspection system as well as policy development commitments set out in First 5 and the Programme for Government.

### **Programme C – Policy and Legislation Programme**

The aim of this programme is to oversee key areas of policy, legislation and inter-sectoral collaboration to improve the lives and well-being of children and young people, including the implementation of the Policy Framework for Children and Young People. In particular, the resources allocated will allow for the following:

- Support the Adoption Authority of Ireland to meet its statutory obligations and operational costs, including its significant responsibilities under the Birth Information and Tracing Act 2022.
- Support the operational costs of the Office of the Ombudsman for Children.
- Support overall management of the Government's Action Plan for responding to the needs of former residents of Mother and Baby and County Home Institutions. To deliver certain key actions, such as intervention at the Tuam site, on foot of the Institutional Burials Act 2022.

### **Programme D – An Equal and Inclusive Society**

The aim of this programme is to promote equality and human rights in society. Under this programme, the 2023 allocation for this programme will allow for:

- Funding for a new programme of activity underpinning the National Action Plan Against Racism 2022-2025. This will include support for public and private sector

organisations and civil society and also research to develop the evidence base to inform policy in this area.

- Funding for services to Traveller and Roma communities.
- Delivery of a range of positive actions for Gender Equality, LGBTI+ initiatives and continued funding of the National Women's Council of Ireland and the National Collective of Community-based Women's Networks.

### **Programme E – A Fair and Efficient Support System for International Protection Seekers**

The aim of this programme is to meet the Department's international obligations in relation to the provision of accommodation to persons seeking international protection. Under this programme, the 2023 allocation will allow the Department to:

- Continue to provide accommodation for those seeking international protection and to cover the projected increase of costs related to additional arrivals in 2023.
- Focus on developing a new model of accommodation provision and supports in line with the White Paper to End Direct Provision and to establish a New International Protection Support Service.
- Fund new integration officer posts in each local authority to promote integration and to offer supports to international protection applicants.

### **Vote 25 - Irish Human Rights and Equality Commission (IHREC)**

#### **Programme A - Irish Human Rights and Equality Commission Function**

Under this programme, IHREC will receive an increased allocation to enable it to continue to meet its statutory obligation to protect and promote human rights and equality as Ireland's independent national human rights and equality body and to build a culture of respect for human rights, equality and intercultural understanding across Irish society.

### **C. Estimates 2023**

Compared to the 2022 allocation, an additional €396 million in current expenditure and an extra €7 million in capital expenditure is being allocated to the Department Children, Equality, Disability, Integration and Youth in 2023.

The additional funding allocated by the Government in 2023 provides a response to the cost of living pressures experienced by families and includes measures to address:

- affordability of early learning and childcare as well as measures to improve accessibility and quality of provision;
- the challenges facing Tusla as it continues to deliver its services which are seeing increasing demands;
- along with the ongoing work of the Department across its range of responsibilities. Full details on the allocation of the Vote Group's 2023 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

<b>Selected Measures</b>	<b>Cost in 2023 €million</b>
<p data-bbox="204 376 863 409">Early Learning and Care and School-Age Childcare:</p> <ul data-bbox="252 443 1150 902" style="list-style-type: none"> <li data-bbox="252 443 1150 674">• Continued implementation of the Core Funding Scheme for the first full programme year, September 2022 to August 2023 and into the next programme year from September 2023, with additional funding being made available to cover the costs of increased levels of capacity and numbers of graduates in year one and for a number of enhancements in year two of the Scheme</li> <li data-bbox="252 719 1150 902">• Continued implementation of the National Childcare Scheme (NCS), offering supports to a greatly expanded cohort of children and families at significantly higher subsidy levels– with the hourly universal subsidy under the NCS increasing from 0.50c per hour to €1.40 per hour from January 2023.</li> </ul>	<ul data-bbox="1209 421 1353 768" style="list-style-type: none"> <li data-bbox="1209 421 1353 454">• €59m</li> <li data-bbox="1209 734 1353 768">• €121m</li> </ul>
<b>Total of selected Measures</b>	<b>€180m</b>

#### D. Reconciliation of 2023 Expenditure Ceiling

<b>Children, Equality, Disability, Inclusion and Youth</b>	<b>2023</b>
<b><u>Current Expenditure (Core)</u></b>	<b><u>€million</u></b>
Opening Position per Mid-Year Expenditure Report 2022	<b>2,015</b>
Carryover and other ELS Pressures*	197
Central Pay Agreement Provision (Existing Building Momentum Deal)	19
Allocation of Additional Resources	180
<b>Current Expenditure Ceiling (Core)</b>	<b>2,411</b>
<b>Current Expenditure Ceiling (Total)</b>	<b>2,411</b>
<b><u>Capital Expenditure (Core)</u></b>	<b><u>€million</u></b>
2022 Capital Allocation per Mid-Year Expenditure Report	<b>33</b>
National Development Plan Increase	7
<b>Capital Expenditure Ceiling (Core)</b>	<b>40</b>
<b>Capital Expenditure Ceiling (Total)</b>	<b>40</b>
<b><u>Ministerial Expenditure Ceiling (Core)</u></b>	<b>2,451</b>
<b><u>Ministerial Expenditure Ceiling (Total)</u></b>	<b>2,451</b>

\*Includes transfer out of €2 million from DCEDIY to the CSO.

\*\* Rounding may affect totals

## Chapter 4 – Defence

### A. Resource Allocation 2023

The 2023 expenditure ceiling for the Defence Vote Group is presented in the table below.

Defence	Core	Non-Core	Total
	€m	€m	€m
Gross Voted Current Expenditure	996.5	1.5	998
Gross Voted Capital Expenditure	176.0	0	176
<b>Total Gross Voted Expenditure</b>	<b>1,172.5</b>	<b>1.5</b>	<b>1,174</b>

\*Rounding affects total

Chart 1(a):

Pay, Pensions<sup>4</sup> and Non-Pay Breakdown

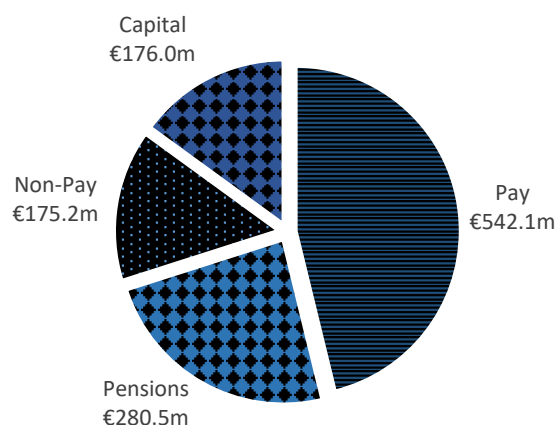
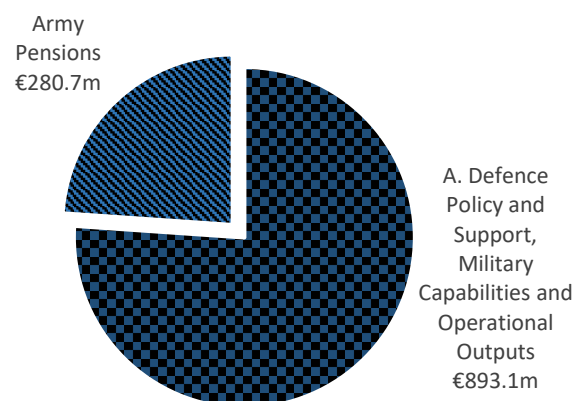


Chart 1(b):

Breakdown of Expenditure



### B. Public Services to be delivered in 2023

This level of funding will enable a significant level of public services to be delivered in 2023 across the Defence Vote Group and will ensure that the Defence Forces are funded to deliver on all operational outputs, both at home and overseas. It will also facilitate ongoing investment in defence capabilities and the transformation of high level Defence Forces structures and HR strategies, as outlined in the Commission on the Defence Forces, approved by Government in 2022. The funding allocated reflects the Government's commitment to provide for the military defence of the State, contribute to national and international peace and security, and ensure that the Permanent Defence Force (PDF) fulfils all roles assigned by Government, both at home and overseas.

#### Vote 36 – Defence

#### Programme A: Defence Policy and Support, Military Capabilities and Operational Outputs

<sup>4</sup> Retired Civil Servants are paid from the Superannuation Vote.

The White Paper on Defence (as updated by the White Paper Update 2019) provides the defence policy framework for the period up to 2025. The funding provided for 2023 will allow for the maintenance and development of flexible defence capabilities that meet the requirements of the roles assigned by Government in the White Paper. Defence policy will continue to be responsive to emerging changes in the domestic and international peace and security environment, as outlined in report by the Commission on the Defence Forces. In particular, the budgetary decisions mean that:

- Defence policy will continue to evolve in response to security challenges arising domestically and overseas;
- Defence capabilities will be maintained and developed in line with the priorities set out in the White Paper and reinforced by the Commission on the Defence Forces;
- The Defence Forces will continue to meet aid to the civil power and approved aid to the civil authority requirements;
- The Defence Forces will continue to meet Government requirements for overseas peace support and crisis management operations; and
- The Defence Forces can continue to provide a broad range of “non-security” supports to other Departments and Agencies.

### **Vote 35 – Army Pensions:**

#### **Programme A: Provision for Defence Forces’ Pensions Benefits**

Under this programme, the Department makes provision for retired pay, pensions, allowances and gratuities payable to, or in respect of, former members of the Permanent Defence Force and certain dependants. Currently, there are some 13,000 pensioners paid from the Army Pensions Vote.

### **C. Estimates 2023**

Compared to the 2022 allocation, an additional €67 million is provided to the Defence Group in 2023, comprising of €32 million in current expenditure and €35 million in capital expenditure.

- The Vote 36 (Defence) allocation for 2023 is some €893 million, an increase of €57 million. The 2023 current expenditure allocation of some €717m provides primarily for the pay and allowances of the PDF. The 2023 pay and allowance allocation of €542 million includes a provision to support the recruitment of an additional net 400 PDF recruits and for existing commitments arising from the ‘Building Momentum’ 2021-2022 pay agreement. Other non-pay current expenditure has increased to €175 million. This level of funding allows the PDF to continue to meet all Government approved Aid to the Civil Power (ATCP) and Aid to the Civil Authority (ACA) requests, as well as meeting Government requirements for overseas peace support operations.

- The 2023 capital allocation has increased by €35 million to €176 million. This allocation will be used for the ongoing replacement and upgrade of essential military equipment, necessary building and maintenance works and ICT projects. It will also be used as part of a sustained programme of equipment replacement and infrastructural development to include, inter alia, Primary Radar and Force Protection Programmes along with a wide range of Defence Forces Built Infrastructure projects across Army, Air Corps and Naval Service platforms.
- The Vote 35 (Army Pensions) allocation for 2023 of some €281 million will continue to provide funding for some 13,000 military pensioners and certain dependants. This allocation, which is non-discretionary and demand-led, includes an additional €10 million for 2023.
- The additional funding allocated by the Government in its 2023 Budget are set out in the table below. Full details on the allocation of the Votes' 2023 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

<b>Selected Measures</b>	<b>Cost in 2023 €million*</b>
<p data-bbox="204 1043 1085 1115"><b>Defence Policy and Support, Military Capabilities and Operational Outputs</b></p> <p data-bbox="204 1167 1203 1346">€35 million in additional capital expenditure, which will allow for significant capital investment on defensive equipment programmes such as the development of Primary Radar capabilities and Force Protection needs, and for upgrading and modernising the Defence Forces built infrastructure in various military installations throughout the country.</p> <p data-bbox="204 1397 1203 1619">€22 million in additional current expenditure to meet the increased operational and standing costs of the Defence Forces and to facilitate the required level of progress and transformation, as recommended by the Commission on the Defence Forces, to include a significant enhancement of strategic HR capabilities, an anticipated intake of additional PDF recruits in 2023 and an increase in related training and consultancy costs.</p> <p data-bbox="204 1688 788 1718"><b>Provision for Defence Forces' Pensions Benefits</b></p> <p data-bbox="204 1767 1203 1832">Allows mainly for the additional payments arising due to the cohort of members of the Defence Forces expected to retire in 2023.</p>	<p data-bbox="1305 1032 1378 1061">€57m</p> <p data-bbox="1305 1783 1378 1812">€10m</p>
<b>Total of selected Measures</b>	<b>€67m</b>

\*Rounding affects total

#### D. Reconciliation of 2023 Expenditure Ceiling

<b>Defence</b>	<b>2023</b>
<b><u>Current Expenditure (Core)</u></b>	<b><u>€million</u></b>
Opening Position per Mid-Year Expenditure Report 2022	<b>966</b>
Carryover and other ELS Pressures (Vote 35**)	10
Central Pay Agreement Provision (Existing Building Momentum Deal – Vote 36)	5
Allocation of Additional Resources	15
<b>Current Expenditure Ceiling (Core)</b>	<b>997</b>
Additional Covid-19 Allocation	1
Additional Ukraine Humanitarian Response Allocation	1
<b>Current Expenditure Ceiling (Total)</b>	<b>998</b>
<b><u>Capital Expenditure (Core)</u></b>	<b><u>€million</u></b>
2022 Capital Allocation per Mid-Year Expenditure Report	<b>141</b>
National Development Plan Increase	35
<b>Capital Expenditure Ceiling (Core)</b>	<b>176</b>
<b>Capital Expenditure Ceiling (Total)</b>	<b>176</b>
<b><u>Ministerial Expenditure Ceiling (Core)</u></b>	<b>1,173</b>
<b><u>Ministerial Expenditure Ceiling (Total)</u></b>	<b>1,174</b>

\*Rounding may affect totals

\*\* Carryover and other ELS Pressures (Vote 35) includes €2.175m arising from Existing Building Momentum impacts on Army Pensions Vote.

## Chapter 5 – Education

### A. Resource Allocation 2023

The 2023 expenditure ceiling for the Vote is presented in the table below.

Education	Core	Non-Core	Total
	€m	€m	€m
Gross Voted Current Expenditure	8,720	45	8,765
Gross Voted Capital Expenditure	860		860
<b>Total Gross Voted Expenditure</b>	<b>9,580</b>	<b>45</b>	<b>9,625</b>

\*Rounding affects total

Chart 1(a):

Pay, Pensions<sup>5</sup> and Non-Pay Breakdown

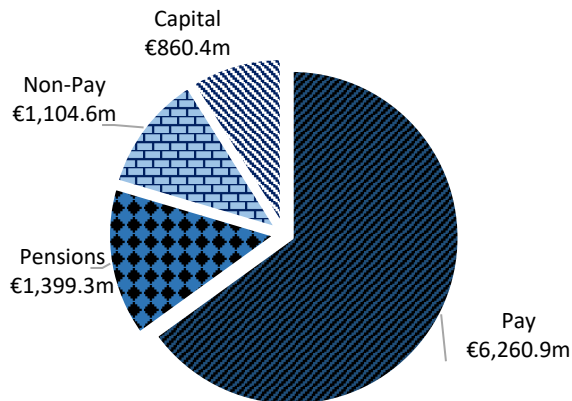
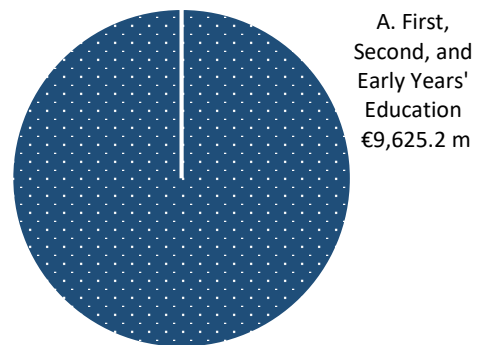


Chart 1(b):

Breakdown of Programme Expenditure



### B. Public Services to be delivered in 2023

This funding will enable a significant level of public services to be delivered in 2023 across the Vote. The funding provided reflects the Government's commitment to support the educational success of each learner and provide an inclusive Education system.

#### Programme A – First, Second and Early Years' Education

The aim of this programme is to provide a high quality and inclusive school and early years' education system with improved learning outcomes.

#### Current

Under this programme, the 2023 allocation will allow for:

<sup>5</sup> Retired Civil Servants are paid from the Superannuation Vote.

- An additional 370 teachers to reduce school staffing schedules by 1 point for all primary schools;
- An additional 296 post-primary teachers at post-primary level to meet demographic pressures;
- 1,194 additional SNAs, bringing the total number of SNAs to close to 20,400;
- 686 additional teachers for special education working in special classes and special schools, and Special Education Teachers in mainstream settings to support children with special educational needs;
- An increase in funding for the National Council for Special Education, including funding for Irish Sign Language Tutors;
- Continued investment to allow children access to the School Transport scheme;
- The rollout of the Free School Books Scheme to all primary pupils in recognised primary schools in Autumn 2023;
- Continuation of the Enhanced Summer Programme for a further year to mitigate against impact of learning losses as a result of Covid-19; and
- Further reforms of the Senior Cycle at post-primary level.

The budgetary and estimates decisions will:

- Ease the burden of back to school costs on families;
- Continue to prioritise supports for children with special education needs;
- Further reduce the pupil teacher ratio in primary schools; and
- Support enhanced literacy and learning outcomes in all schools.

### **Capital**

Capital funding in 2023 will support the continued progression of the circa. 300 building projects that are currently at construction. The majority of these projects are expected to be completed in 2023. These projects include over 50 new school buildings and extensions at circa. 250 schools. The continued rollout of the NDP will involve a further circa. 150 school building projects that are currently at advanced design/tender stage commencing construction over the course of 2023. A strong focus of the school building programme is delivering additional capacity for special classes (particularly at post-primary level) and also for special schools.

### **C. Estimates 2023**

Compared to the 2022 allocation, an additional €375 million in current core expenditure and an additional €68 million in core capital funding is being allocated to the Department of Education in 2023.

An additional €45 million is being allocated as temporary non-core Covid related funding to facilitate the continuation of selected Covid measures.

Selected new measures are set out below. Full details on the allocation of the Vote's 2023 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

<b>Selected Measures</b>	<b>Cost in 2023 € million</b>
<p>First, Second and Early Years' Education</p> <ul style="list-style-type: none"> <li>• 1,194 additional special needs assistants</li> <li>• 686 additional teachers supporting pupils with additional needs</li> <li>• 370 additional teachers to reduce the Primary Staffing Schedule</li> <li>• Increased Investment in other Special Education Needs Supports</li> <li>• Rollout of Free School Books Scheme to primary pupils</li> <li>• Public Service Reforms and Shared Services</li> <li>• Continuation of Enhanced Summer Programme for a further year to mitigate against impact of learning losses as a result of Covid</li> </ul>	<p>12</p> <p>12</p> <p>6</p> <p>9</p> <p>42</p> <p>24</p> <p>20</p>

#### D. Reconciliation of 2023 Expenditure Ceiling

<b>Education</b>	<b>2023</b>
<b><u>Current Expenditure (Core)</u></b>	<b><u>€million</u></b>
Opening Position per Mid-Year Expenditure Report 2022	<b>8,345</b>
Demographics	53
Carryover and other ELS Pressures	198
Central Pay Agreement Provision (Existing Building Momentum Deal)	70
Allocation of Additional Resources	55
<b>Current Expenditure Ceiling (Core)</b>	<b>8,720</b>
Additional Covid-19 Allocation	45
<b>Current Expenditure Ceiling (Total)</b>	<b>8,765</b>
<b><u>Capital Expenditure (Core)</u></b>	<b><u>€million</u></b>
2022 Capital Allocation per Mid-Year Expenditure Report	<b>790</b>
National Development Plan Increase	70
<b>Capital Expenditure Ceiling (Core)</b>	<b>860</b>
<b>Capital Expenditure Ceiling (Total)</b>	<b>860</b>
<b><u>Ministerial Expenditure Ceiling (Core)</u></b>	<b>9,580</b>
<b><u>Ministerial Expenditure Ceiling (Total)</u></b>	<b>9,625</b>

\*Rounding may affect totals

## Chapter 6 – Enterprise, Trade and Employment

### A. Resource Allocation 2023

The 2023 expenditure ceiling for the Vote Group is presented in the table below.

Enterprise, Trade and Employment	Core	Non-Core	Total
	€m	€m	€m
Gross Voted Current Expenditure	372	0	372
Gross Voted Capital Expenditure	514	54	568
<b>Total Gross Voted Expenditure</b>	<b>886</b>	<b>54</b>	<b>940</b>

\*Rounding affects total

Chart 1(a):

Pay, Pensions<sup>6</sup> and Non-Pay Breakdown

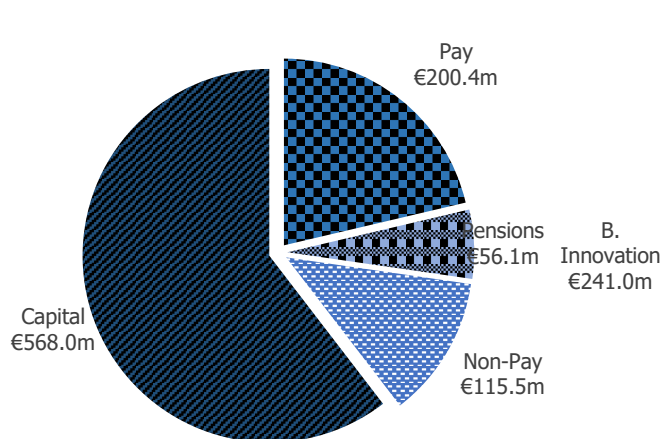
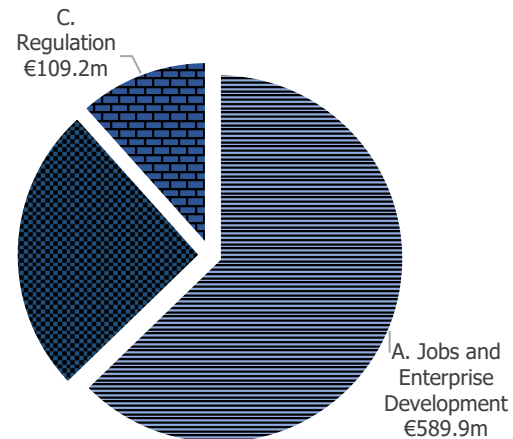


Chart 1(b):

Breakdown of Programme Expenditure



### B. Public Services to be delivered in 2023

This funding will enable a significant level of public services to be delivered in 2023 across the Vote Group. The funding provided reflects the Government's commitment to support enterprises through the Ukraine crisis and to help them to continue to build resilience whilst exiting the Covid-19 pandemic and dealing with the ongoing impacts of Brexit. This funding will help to maintain employment levels, to support additional job creation and regional development. The funding will assist enterprises to develop their own potential, promote the development of a competitive business environment, grow exports and maintain Ireland's standing globally as a leading research and innovation performing nation.

The increase to the Department's Current Expenditure will allow for; additional resources to be provided to the Department's Regulatory bodies and its Enterprise Agencies to deal with

<sup>6</sup> Retired Civil Servants are paid from the Superannuation Vote.

additional policy responsibilities and to deliver on the wide range of supports available to our enterprise base.

The increase in current funding will allow for the recruitment of additional staffing resources and associated ICT and resources for the Department, the Competition and Consumer Protection Commission, and the Workplace Relations Commission and is necessary to enable them to carry out their expanded mandates. Additional current monies will also assist the Corporate Enforcement Authority with the costs associated with its launch as a statutory and independent Agency. The extra current monies will allow the IDA to further increase their promotion and marketing activities to attract FDI to support economic recovery.

The additional current monies also include the funding of the full year cost of the Public Service Stability Agreement.

The increased capital allocation will support the Department and its Agencies in building on the progress made in delivering supports to indigenous businesses, promoting regional development, attracting high quality FDI, and supporting innovation.

The NRRP Capital will allow Enterprise Ireland (EI) to support additional Climate Change and Digitisation measures including additional funding for the European Digital Innovation Hubs.

The Brexit Capital allocated for 2023 will allow for an Open Call by EI under its existing suite of measures to those clients who continue to be appreciably impacted by Brexit.

### **Programme A – Jobs and Enterprise Development**

The aim of this programme is to position Ireland as a competitive, innovation-driven location in which to do business, to promote entrepreneurship, to develop a strong indigenous enterprise base, to target future inward investment and to grow exports in existing and fast-growing markets and to promote the benefits of international trade.

Under this programme, the 2023 allocation will allow the Department to:

- Increase funding to the IDA property programme and investment in Advanced Manufacturing and the National Institute for Bioprocessing Research and Training (NIBRT).
- Provide additional funding to Enterprise Ireland for Climate Change and Digitisation measures.
- Increase funding to the Local Enterprise Office for a Small Firms investment in energy efficiency scheme and to introduce the framework for companies with over 10 employees.
- Provide the funding necessary to meet calls against the Credit Guarantee Scheme

### **Programme B – Enterprise Innovation & Commercialisation**

The aim of this programme is to foster and embed a world class innovation system that underpins enterprise development and drives commercialisation of research to build national competitive advantage across the economy. Ireland's innovation capability is a key factor in maintaining and developing FDI capability and enhancing indigenous enterprise.

Under this programme, the 2023 allocation will allow the Department to:

- Support additional demand on Enterprise Ireland's science and technology programmes such as Technology Transfer Strengthening, the Capital Equipment Programme and the Technology Centre Programme.
- Increase funding for the European Digital Innovation Hubs (EDIHs).
- Launch of further Disruptive Technologies Innovation Fund (DTIF) calls and to continue funding of projects already approved and any subsequent approved projects from Calls which are currently underway.
- Increase investment in European Space Agency optional Programmes.

### **Programme C – Regulation**

The aim of this programme is to ensure that the business regulatory system and dispute resolution mechanisms facilitate fair, efficient, and competitive markets for businesses, employees, and consumers. The Programme also supports the work of the Low Pay Commission and the development of policy in the area of employment rights.

Under this programme, the 2023 allocation will allow the Department to:

- Ensure the Competition and Consumer Protection Commission (CCPC) is supported in meeting the additional requirements posed by the Consumer Rights Bill and the Competition Amendment Act
- Assist the Corporate Enforcement Authority with the costs associated with its launch as a statutory and independent Agency
- Increase funding to the Workplace Relations Commission to recruit more labour inspectors

### **C. Estimates 2023**

Compared to the 2022 allocation, an additional €13 million in current expenditure and an extra €23 million in capital expenditure is being allocated to the Department of Enterprise, Trade & Employment in 2023.

The additional funding allocated by the Government in its 2023 Budget and Estimates decisions, along with reprioritisation within the core capital allocation, provides a response to the challenges posed by the Ukraine crisis, Brexit, recovery from the impact of Covid-19 and to maintain employment levels, to support additional job creation, the transitions to a greener and more digitised economy and regional development. These measures are set out in more detail below. Full details on the allocation of the Vote's 2023 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

### **Selected Measures**

- Programme A
  - IDA AMC, Regional Property Programme, NIBRT – €14.8 million
  - EI Open Call for Brexit Impacts – €10 million

- EI Green Transition and Digital Transitions Funds – €12 million
- LEOs' roll out of plus 10 employees framework and Small Firms investment in energy efficiency scheme – €4 million
- New Credit Guarantee Scheme – €5 million
  
- Programme B
  - Science & Technology Programme including European Digital Innovation Hubs (EDIHs) – €7 million

#### D. Reconciliation of 2023 Expenditure Ceiling

<b>Enterprise, Trade and Employment</b>	<b>2023</b>
<b><u>Current Expenditure (Core)</u></b>	<b><u>€million</u></b>
Opening Position per Mid-Year Expenditure Report 2022	<b>359</b>
Carryover and other ELS Pressures*	7
Central Pay Agreement Provision (Existing Building Momentum Deal)	6
<b>Current Expenditure Ceiling (Core)</b>	<b>372</b>
<b>Current Expenditure Ceiling (Total)</b>	<b>372</b>
<b><u>Capital Expenditure (Core)</u></b>	<b><u>€million</u></b>
2022 Capital Allocation per Mid-Year Expenditure Report	<b>494</b>
National Development Plan Increase	20
<b>Capital Expenditure Ceiling (Core)</b>	<b>514</b>
Additional National Recovery & Resilience Plan Allocation under NDP	44
Additional Brexit Adjustment Reserve Allocation	10
<b>Capital Expenditure Ceiling (Total)</b>	<b>568</b>
<b><u>Ministerial Expenditure Ceiling (Core)</u></b>	<b>886</b>
<b><u>Ministerial Expenditure Ceiling (Total)</u></b>	<b>940</b>

\*Reflects the allocation of €8 million in additional resources less €1m temporary HFA funding for 2022. \*\*Rounding may affect totals

## Chapter 7 – Environment, Climate and Communications

### A. Resource Allocation 2023

The 2023 expenditure ceiling for the Vote Group is presented in the table below.

Environment, Climate and Communications	Core	Non-Core	Total
	€m	€m	€m
Gross Voted Current Expenditure	188	-	188
Gross Voted Capital Expenditure	828	22	850
<b>Total Gross Voted Expenditure</b>	<b>1,016</b>	<b>22</b>	<b>1,038</b>

\*Rounding affects total

Chart 1(a):

Pay, Pensions<sup>7</sup> and Non-Pay Breakdown

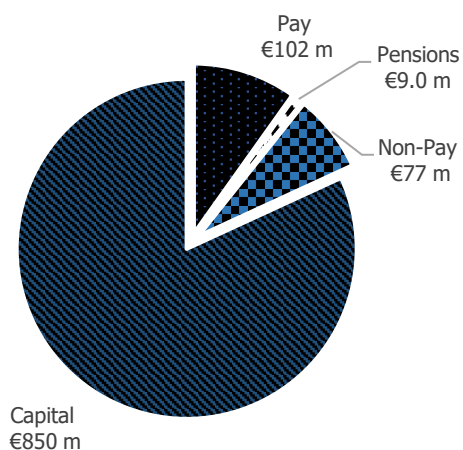
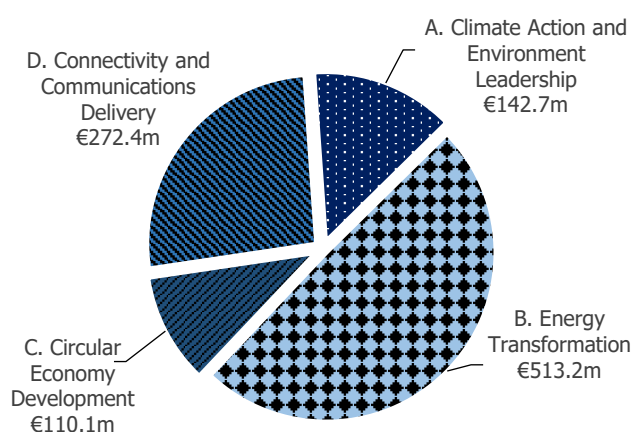


Chart 1(b):

Breakdown of Programme Expenditure



### B. Public Services to be delivered in 2023

The Department of the Environment, Climate and Communications is committed to delivering on the vision of a **Climate neutral, sustainable and digitally connected Ireland**. The Department's Statement of Strategy 2021-2023<sup>8</sup> sets out strategic goals to deliver on this vision.

The growth in the level of investment in 2023 reflects the continued commitment of the Government to deliver on the ambition set out in the Department's Statement of Strategy, the Programme for Government, the National Development Plan 2021-2030 and to deliver a **Climate neutral, sustainable and digitally connected Ireland**.

#### Strategic Goal 1: Be a recognised leader in climate action

<sup>7</sup> Retired Civil Servants are paid from the Superannuation Vote.

<sup>8</sup> <https://www.gov.ie/en/publication/1a70d-statement-of-strategy-2021-2023/>

The Climate Action and Low Carbon (Amendment) Act 2021 gives legal effect to the Programme for Government commitment to reduce Ireland's greenhouse gas emissions by 51 per cent by 2030 and to become climate neutral by 2050.

The level of funding provided for 2023 will allow the Department to:

- Continue to deliver on key milestones and commitments under the 2021 Climate Action Plan
- Support sectors of the economy most impacted by the transition to net zero emissions through the Peatlands Rehabilitation Scheme and the National and EU Just Transition Funds;
- Fund projects, initiatives and research which contribute to the achievement of Ireland's climate and energy targets;
- Development of Ireland's first ever Clean Air Strategy;
- Support the EPA in carrying out its monitoring, research and enforcement programmes, including the licencing of energy installations required in the transition period to decarbonisation.
- To promote sustainable consumption and production through the EPA's 2023 suite of programmes.

### **Strategic Goal 2: Transform our energy system for a net zero emissions future**

Ireland will accelerate the deployment of renewable energy and will improve the delivery of energy efficiency in the built environment, residential, public sector and business, as part of building a sustainable, secure, competitive and affordable energy sector.

During the period 2021 to end 2023, the staffing resources within the Energy sector of the Department will have increased from 62 to 147.

In 2023 the Department will progress the following strategic developments in the transformation of our energy system:

- An Exchequer allocation of €337 million for SEAI residential and community energy upgrade schemes (including the Solar PV scheme) will support delivery of our National Retrofit Plan. Of this, €291 million is being provided from carbon tax revenue.
- This overall allocation is the largest ever and means that the Warmer Homes, National Home Energy Upgrade, Better Energy Homes, Community Energy Grant and the Solar PV Schemes will each have record budget allocations for 2023.
- This investment will deliver 37,000 home energy upgrades including bringing over 13,800 homes to a Building Energy Rating (BER) of B2 and 6,000 free upgrades under the SEAI energy poverty scheme.
- Introduction of a new low-cost loan scheme for residential retrofit. This scheme will enable credit institutions to offer loans with reduced interest rates to private homeowners and non-corporate landlords to make home energy efficiency upgrades more affordable.
- Continue to support SEAI in growing capacity and capability to deliver on the Government's energy priorities by supporting a further 40 Full-Time-Equivalents bringing them 235 WTEs by end 2023.

- Progress the delivery of the first Offshore Renewable Electricity Support Scheme and design the new State consenting regime for offshore renewable energy;
- Continue to engage, advise and enable businesses and the public sector to contribute to Ireland’s greenhouse gas emission reduction targets and manage their energy costs through improved energy efficiency and increased renewable energy use;
- Work closely with the CRU and EirGrid to address the increase in forecasted electricity generation capacity needs over the next four to five years, to ensure continued secure supplies of electricity.

**Strategic Goal 3: Transition to a Circular Economy-protecting and restoring our environment through sustainable resource use**

Ireland aims to be an EU and global leader in the circular economy transition, protecting our natural resources, environment and health while assisting in the journey to net zero by 2050.

In 2023, the Department will progress the following strategic developments in transitioning to a Circular Economy:

- Implementation of the Government’s Waste Action Plan for a Circular Economy;
- Deliver on key milestones and commitments under the 2021 Climate Action Plan;
- Continue to rollout a programme of landfill remediation;
- Implement a policy framework for minerals exploration and mining that supports the sustainable supply of critical raw materials;
- Continue Geological Survey Ireland’s (GSI) geo-environmental mapping project (Tellus) and Ireland’s marine mapping programme (INFOMAR);
- Support the rollout of the Circular Economy Programme, that will be delivered through the EPA.
- The EPA in partnership with the Department will oversee further research into Circular Economy actions. This enhanced research will play an integral part in the transformation required for Ireland to achieve the ambitions of the recent Circular Economy Act.

**Strategic Goal 4: Deliver world class connectivity and communications**

The ongoing growth and development of the Irish economy and society needs to be facilitated through investment in high-speed broadband networks across the country, by developing innovative and secure digital communications.

In 2023, the Department will progress the following strategic developments to deliver world class connectivity and communications, including the continued rollout of the National Broadband Plan and the National Cyber Security Strategy 2019-2024<sup>9</sup>. This includes :

- provision of high speed connectivity to almost 700 primary schools;
- an additional 70,000 to 80,000 premises will be passed by end 2023 as part of the National Broadband Plan;

<sup>9</sup> [National Cyber Security Strategy.pdf \(ncsc.gov.ie\)](https://www.ncsc.gov.ie/en/national-cyber-security-strategy)

- Continued expansion in staffing at the National Cyber Security Centre from 25 in 2021 to 62 by end 2023 to support the Government’s commitment to build its capacity to strengthen cyber security and build resilience in data and networks across the Government and private sector.

### **C. Estimates 2023**

Compared to the 2022 allocation, an additional €19 million in current expenditure and an extra €150 million in capital expenditure is being allocated to the Department of the Environment, Climate and Communications in 2023.

The additional funding allocated by the Government in its 2023 Budget and Estimates decisions provides a response to the challenges presented in reducing carbon emissions, improving energy efficiency and facilitating the achievement of national goals set under the Programme for Government and the Climate Action Plan. It also facilitates the rollout of the high speed broadband network under the National Broadband Plan. These measures are set out in more detail in the table below. Full details on the allocation of the Votes 2023 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

### **Expansion of Existing Measures and Selected New Measures**

#### **Climate Action and Environment Leadership**

- Local Authority Climate Action Plans
- Phase 2, Land Use Review, a Programme for Government commitment

#### **Energy Transformation**

- Delivery of over 37,000 home energy upgrades including bringing over 13,800 homes to a Building Energy Rating (BER) of B2.

#### **Circular Economy Development**

- Environmental Sustainability through Conservation and Protection

#### **Connectivity and Communications Delivery**

- An additional 80,000 to 85,000 premises will be passed by end 2023 as part of the National Broadband Plan bringing the total to between 180,000 and 185,000 by end 2023;
- Support for a sustainable, nationwide post office network in line with the commitment in the Programme for Government.

#### D. Reconciliation of 2023 Expenditure Ceiling

<b>Environment, Climate and Communications</b>	<b>2023</b>
<b><u>Current Expenditure (Core)</u></b>	<b><u>€million</u></b>
Opening Position per Mid-Year Expenditure Report 2022	<b>169</b>
Central Pay Agreement Provision (Existing Building Momentum Deal)	4
Allocation of Additional Resources	16
<b>Current Expenditure Ceiling (Core)</b>	<b>188</b>
<b>Current Expenditure Ceiling (Total)</b>	<b>188</b>
<b><u>Capital Expenditure (Core)</u></b>	<b><u>€million</u></b>
2022 Capital Allocation per Mid-Year Expenditure Report	639
National Development Plan Increase	189
<b>Capital Expenditure Ceiling (Core)</b>	<b>828</b>
Additional National Recovery & Resilience Plan Allocation under NDP	22
<b>Capital Expenditure Ceiling (Total)</b>	<b>850</b>
<b><u>Ministerial Expenditure Ceiling (Core)</u></b>	<b>1,016</b>
<b><u>Ministerial Expenditure Ceiling (Total)</u></b>	<b>1,038</b>

\*Rounding may affect totals

## Chapter 8 – Finance Group

### A. Resource Allocation 2023

The 2023 expenditure ceiling for the Vote Group is presented in the table below.

Finance Group	Core	Non-Core	Total
	€m	€m	€m
Gross Voted Current Expenditure	550.7	-	550.7
Gross Voted Capital Expenditure	22	-	22
<b>Total Gross Voted Expenditure</b>	<b>572.7</b>	<b>-</b>	<b>572.7</b>

\*Rounding affects total

Chart 1(a):

Pay, Pensions<sup>10</sup> and Non-Pay Breakdown

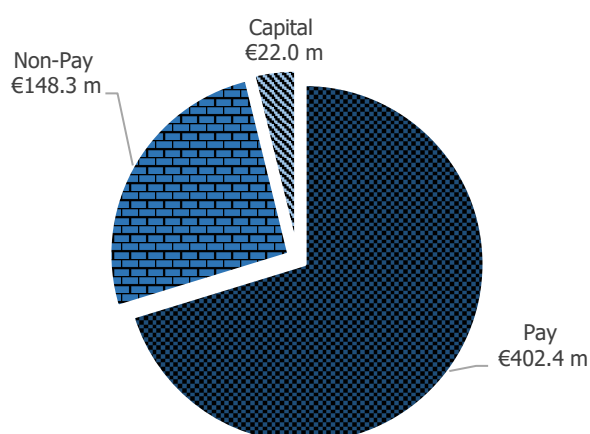
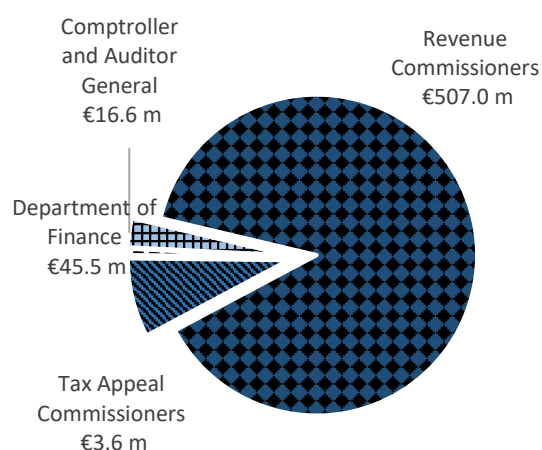


Chart 1(b):

Breakdown of Programme Expenditure



### B. Public Services to be delivered in 2023

The funding provided to the Finance Vote Group is distributed across four offices including the Office of the Minister for Finance, the Office of the Comptroller and Auditor General, the Office of the Revenue Commissioners, and the Tax Appeals Commission.

#### Vote 7 – Office of the Minister for Finance

The 2023 budget allocation will assist the Department of Finance in leading in the achievement of the Government's economic, fiscal and financial policy goals, having regard to the goals set out in the Programme for Government – Our Shared Future.

The Department continues to work towards the following strategic goals:

<sup>10</sup> Retired Civil Servants are paid from the Superannuation Vote.

- Balanced, sustainable economic recovery;
- Sound Public Finances;
- Well regulated, sustainable banking and financial sector;
- International leadership in economic, fiscal and financial decision making; and
- Promoting environmentally sustainable economic progress.

For the purposes of day-to-day management, the Department is split into two Programmes comprising of Divisions/Units as follows:-

- Economic & Fiscal Policy
- Banking & Financial Services

### **Programme A – Economic and Fiscal Policy**

The Economic and Fiscal Programme is focused on the promotion of a resilient Irish economy founded on sustainable and balanced growth and enabling improvements in the living standards of our citizens, and the design of taxation policies aimed at promoting fairness, enterprise and competitiveness. The 2023 allocation provides for:

- Ongoing and extensive engagement across a range of dossiers at EU and International fora;
- Macroeconomic and fiscal analysis and forecasting;
- Continued collaboration with the ESRI in relation to macro-economic research;
- Cyclical tax reviews;
- Provision of economic analysis and support on property and housing related issues in relation to the delivery of Housing for All commitments;
- Provision of a Fuel Grant rebate for disabled drivers;
- Advancement of the framework for effective EU strategy within the context of enhanced EU economic policy coordination; and
- Contribution to the development of Irish interests in the EU Budget, which reflects our status as a net contributor.

### **Programme B – Banking and Financial Services**

The Banking and Financial Services Programme is targeted with the delivery of policies designed to promote a well-regulated, robust and stable financial sector. The 2023 allocation provides funding for:

- The ongoing management and phased disposal of State investments;
- The continued development of a financial crisis management framework, and its testing as part of crisis simulation exercises;
- Continued SME supports including monitoring credit availability and examining alternative finance initiatives and continued collaboration with the ESRI in relation to the Joint Research programme on the economy, taxation and banking;
- To ensure the effective representation of Irish national interests during the on-going negotiations of EU banking and financial legislative proposals;
- Enhance the resilience of financial services in Ireland through the development of effective policy and legislation in the context of the European Legislative Framework;

- Transcription of EU directives, consolidation of Central Bank legislation, and other legislation; and
- Driving the further growth of the international financial services sector in Ireland, managing Ireland’s relationships with international financial institutions and the Department’s role in respect of climate action.

### **Vote 8 – Office of the Comptroller and Auditor General**

The funding provided reflects the Government’s commitment to supporting the Comptroller and Auditor General in his mission to provide independent assurance that public funds and resources are used in accordance with the law, managed to good effect and properly accounted for and to contribute to improvement in public administration.

#### **Programme A – Audit and Reporting**

The aim of this programme is to provide for the audit of the accounts of Government Departments and public bodies within the remit of the Comptroller and Auditor General, to produce reports that facilitate scrutiny of audited bodies by the Oireachtas, to contribute to better public administration, and to authorise the release of funds from the Exchequer on foot of requisitions by or on behalf of the Minister for Finance.

Under this programme, the 2023 allocation will allow the Office of the Comptroller and Auditor General to:

- Audit the 2021 accounts of 287 bodies;
- Publish 25 reports; and
- Control issues from the Central Fund.

The additional funding allocated by the Government in its 2023 Budget and Estimates decisions provides the funding required for the training and development for the additional staff recruited in 2022. Full details on the allocation of the Votes 2023 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

### **Vote 9 – Office of the Revenue Commissioners**

The funding provided reflects the Government’s commitment to supporting Revenue in delivering on its Mission Statement “to serve the community by fairly and efficiently collecting taxes and duties and implementing customs controls.”

#### **Programme A – Administration and Collection of Taxes, Duties and Frontier Management**

The aim of this programme is to collect taxes and duties and implement customs controls.

Under this programme, the 2023 allocation will allow the Office of the Revenue Commissioners to:

- Collect the taxes and duties that account for over 90 per cent of Exchequer revenue, and to reduce outstanding tax debt;

- Implement customs controls, including facilitation of legitimate trade and the interdiction of drugs and other illegal substances;
- Provide excellent service to taxpayers, maintain high levels of timely compliance and confront non-compliance with tax and customs obligations; and
- Support the Department of Finance in developing a tax policy framework at national and international level.

Compared to the 2022 allocation, an additional €10.606 million net in current expenditure is being allocated to the Office of the Revenue Commissioners in 2023.

### **Vote 10 – Tax Appeals Commission**

The funding provided reflects the Government’s commitment to ensuring that the Tax Appeals Commission, as an independent statutory body, provides a modern and efficient appeals process in relation to the hearing and adjudication of tax disputes, in accordance with the provisions of relevant legislation.

#### **Programme A – Facilitation of Hearing of Tax**

The aim of this programme is to ensure that all taxpayers may exercise, if necessary, their right of appeal to an independent body against all decisions of the Revenue Commissioners which affect them. The core outputs and services provided by the programme are:

- Processing Tax Appeals;
- Organisational Capacity; and
- Public accountability and Transparency.

Under this programme, the 2023 allocation will allow the Tax Appeals Commission to:

- Maintain staffing levels;
- Improve its IT systems to enhance case management and administration; and
- Address appeal backlogs and manage its caseload in an efficient and effective manner.

The Processing of Tax Appeals is aimed at delivering output and services under the following metrics:

- Number of tax appeals closed;
- Number of determinations issued;
- Number of appeals on hand at year-end; and
- Quantum of appeals on hand.

The additional funding allocated by the Government in its 2023 Budget and Estimates decisions provides a response to the challenges posed by the backlog of appeals and the quantity of new appeals submitted each year and provides funding to improve the

Commission's IT and case management. The expenditure under Programme A is aimed at delivery output and services as set out above.

### **C. Estimates 2023**

Compared to the 2022 allocation, an additional €12.79 million in current expenditure is being allocated to the Finance Group in 2023.

The additional funding allocated by the Government in its 2023 Budget and Estimates decisions provides a response to the challenges posed by requirements across this Vote Group. These measures are set out below. Full details on the allocation of the Votes 2023 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

#### **Selected New Measures**

- **Vote 7 – Office of the Minister for Finance**
  - Increase in staff and resources - €1 million
  - Increase across a number of non-pay subheads to support the delivery of strategic priorities - €0.35 million
  - Public Service Pay Agreement - €0.80 million
  - To Note - €0.35 million pay and €0.25 million non-pay removed from REV 2022 base in respect of the HfA funding in 2022.
  
- **Vote 8 – Office of the Comptroller and Auditor General**
  - Staff Training and Development - €0.1 million
  - Public Service Pay Agreement - €0.4 million
  
- **Vote 9 – Office of the Revenue Commissioners**
  - Increases across a number of non-pay subheads: Postage and Telecommunications, ICT Equipment, Office Expenses - €2.5 million
  - Public Service Pay Agreement - €8.1 million
  
- **Vote 10 – Tax Appeals Commissioner**
  - Public Service Pay Agreement - €0.93 million
  - Retention of €0.3 million in the 2022 base to progress the implementation of the Case Management System

#### D. Reconciliation of 2023 Expenditure Ceiling

<b>Finance Group</b>	<b>2023</b>
<b><u>Current Expenditure (Core)</u></b>	<b><u>€million</u></b>
Opening Position per Mid-Year Expenditure Report 2022	<b>538</b>
Carryover and other ELS Pressures	-3
Central Pay Agreement Provision (Existing Building Momentum Deal)	15
<b>Current Expenditure Ceiling (Core)</b>	<b>551</b>
<b>Current Expenditure Ceiling (Total)</b>	<b>551</b>
<b><u>Capital Expenditure (Core)</u></b>	<b><u>€million</u></b>
2022 Capital Allocation per Mid-Year Expenditure Report	<b>22</b>
National Development Plan Increase	-
<b>Capital Expenditure Ceiling (Core)</b>	<b>22</b>
<b>Capital Expenditure Ceiling (Total)</b>	<b>22</b>
<b><u>Ministerial Expenditure Ceiling (Core)</u></b>	<b>573</b>
<b><u>Ministerial Expenditure Ceiling (Total)</u></b>	<b>573</b>

\*Rounding may affect totals

## Chapter 9 – Foreign Affairs

### A. Resource Allocation 2023

The 2023 expenditure ceiling for the Vote Group is presented in the table below.

Foreign Affairs	Core	Non-Core	Total
	€m	€m	€m
Gross Voted Current Expenditure	927	85	1,012
Gross Voted Capital Expenditure	25	-	25
<b>Total Gross Voted Expenditure</b>	<b>952</b>	<b>85</b>	<b>1,037</b>

\*Rounding affects total

Chart 1(a):

Pay, Pensions<sup>11</sup> and Non-Pay Breakdown

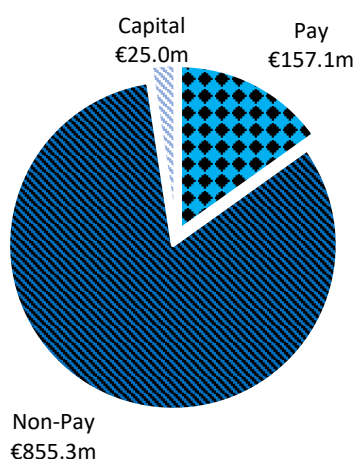
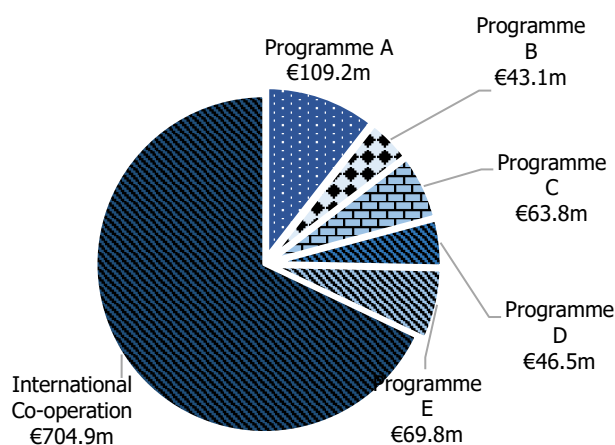


Chart 1(b):

Breakdown of Programme Expenditure



### B. Public Services to be delivered in 2023

This funding will enable a significant level of public services to be delivered in 2023 across the Vote Group. The funding provided reflects the Government's commitment to the Department of Foreign Affairs delivering on its High-Level Goals as set out in its Statement of Strategy 2021-2023 and the Department's targets as laid out in the Programme for Government.

The Department's funding is allocated across six expenditure programmes, five managed through Vote 28 – Foreign Affairs - and one through Vote 27 – International Co-Operation.

#### **Programme A – Our People: To serve our people at home and abroad and to promote reconciliation and co-operation**

The aim of this programme is to effectively deliver passport and consular services for our citizens; support our emigrants and deepen engagement with our diaspora; sustain peace

<sup>11</sup> Retired Civil Servants are paid from the Superannuation Vote.

and enhance reconciliation and political progress in Northern Ireland; and increase North South and British-Irish cooperation.

Under this programme, the 2023 allocation will allow the Department to:

- increase resources to the Passport Service to meet citizen demand, in particular in the context of continuing high levels of passport applications;
- continue the roll-out of the passport reform programme;
- continue the enhancement of consular assistance to meet demand from Irish citizens;
- fund emigrant support programmes and diaspora engagement in support of vulnerable Irish communities overseas; and
- provide ongoing support to organisations promoting reconciliation and mutual understanding between North and South and between Britain and Ireland.

### **Programme B – Our Europe: To protect and advance Ireland’s interests, influence and values in our shared Europe**

The aim of this programme is to support the development of strong relationships with the EU institutions and other Member States. The programme also supports Ireland’s contribution to the EU’s global engagement on peace, security, trade and development, as well as security in the wider European region.

Under this programme, the 2023 allocation will allow the Department to:

- continue to expand and deepen our engagement with our EU partners;
- safeguard Ireland’s interests in the broader context of Brexit; and
- ensure Ireland’s value and interests are reflected in the development of the EU’s Common Foreign and Security Policy, in particular in the context of the current situation in Eastern Europe.

### **Programme C – Our Values: To work for a fairer, just, secure and sustainable world**

The aim of this programme is to advance Ireland’s contribution towards a more just world through the promotion and protection of human rights internationally and a more secure world based on a stable and secure rules-based international environment.

Under this programme, the 2023 allocation will allow the Department to:

- meet our commitments to fund various regional and international organisations of which Ireland is a member, and through which Irish foreign policy goals are pursued;
- promote human rights globally; and
- promote conflict resolution and post-conflict reconciliation and the meaningful engagement of women, youth and civil society in these processes.

### **Programme D – Our Prosperity: To advance Ireland’s prosperity by extending our influence and promoting our interests internationally**

The aim of this programme is to assist the Department's work in focusing on leveraging our resources to drive job creation, exports (including cultural exports), inward investment and the tourism and education market.

Under this programme, the 2023 allocation will allow the Department to:

- deepen and strengthen our presence in key and new Missions overseas under the Global Ireland Initiative to avail of economic and strategic opportunities for Ireland;
- open five new Missions in Dakar, Lyon, Miami, Tehran and Toronto, and to advance work on the opening of three more in Islamabad, Milan and Munich.

### **Programme E – Our Effectiveness: To strengthen our effectiveness and capacity to deliver our goals**

The aim of this programme is to strengthen our corporate performance, with a view to improving public service and supporting officers and their families serving the State abroad. This includes security of our staff and State properties abroad, enhanced corporate governance, increased public diplomacy, strong commitment to transparency, customer satisfaction engagement and reviewing and upgrading key corporate processes and procedures.

Under this programme, the 2023 allocation will allow the Department to:

- Continue to review and reinforce capacity at HQ and in key strategic Missions; and
- Strengthen and deepen HQ corporate and policy support for the Global Ireland Initiative to facilitate the roll-out of the Initiative and to support the maximisation of the benefits to Ireland under the plan.

### **International Cooperation**

In 'Global Ireland', and in our international development policy, 'A Better World', the Government reaffirmed its commitment to solidarity with the world's poorest people. 'A Better World' situates effective international development co-operation as an essential foreign policy tool. It is a core component of our engagement with the EU, and in increasing our influence within the UN and in other key multilateral fora, as well as contributing to Ireland's delivery of the Sustainable Development Goals

Under this programme, the 2023 allocation will allow the Department to:

- continue to deliver a programme of high quality development aid and humanitarian assistance;
- increase our engagement on climate action, in keeping with Government commitments;
- address the consequences of war in Ukraine, including global food security.

### **C. Estimates 2023**

Compared to the 2022 allocation, an additional €116 million in current expenditure is being allocated to the Department of Foreign Affairs in 2023.

The additional funding allocated by the Government in its 2023 Budget and Estimates decisions provides a response to the challenges posed by the war in Ukraine, which has contributed to increasing pressures on global food security, the commitment by the Government to make an annual contribution of €225 million in international climate finance by 2025; the commitment to double Ireland's international footprint by 2025, and the need to ensure that the passport service continues to operate at maximum operational efficiency.

These measures are set out in more detail below. Full details on the allocation of the Votes 2023 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

### **Selected New Measures**

- Programme A – Our People: To serve our people at home and abroad and to promote reconciliation and co-operation
  - Maintain additional resources (€10 million Covid-19 allocation) allocated to the Passport Service in 2022 to meet citizen demand, in particular in the context of continuing high levels of passport applications.
  
- International Cooperation
  - Increase funding for climate action in line with plans for scaling up Ireland's international climate financing to meet the target of at least €225 million by 2025, as announced by the Taoiseach at COP26 in November 2021 - €25 million.
  
  - A Ukraine response package to address humanitarian needs within Ukraine and immediate neighbours, protection issues, stabilisation and institutional reform, as well as wider global food security consequences of the Russian invasion - €75 million.

#### D. Reconciliation of 2023 Expenditure Ceiling

<b>Foreign Affairs Group</b>	<b>2023</b>
<b><u>Current Expenditure (Core)</u></b>	<b><u>€million</u></b>
Opening Position per Mid-Year Expenditure Report 2022	<b>886</b>
Central Pay Agreement Provision (Existing Building Momentum Deal)	6
Allocation of Additional Resources	35
<b>Current Expenditure Ceiling (Core)</b>	<b>927</b>
Additional Covid-19 Allocation	10
Additional Ukraine Humanitarian Response Allocation	75
<b>Current Expenditure Ceiling (Total)</b>	<b>1,012</b>
<b><u>Capital Expenditure (Core)</u></b>	<b><u>€million</u></b>
2022 Capital Allocation per Mid-Year Expenditure Report	<b>25</b>
National Development Plan Increase	-
<b>Capital Expenditure Ceiling (Core)</b>	<b>25</b>
<b>Capital Expenditure Ceiling (Total)</b>	<b>25</b>
<b><u>Ministerial Expenditure Ceiling (Core)</u></b>	<b>952</b>
<b><u>Ministerial Expenditure Ceiling (Total)</u></b>	<b>1,037</b>

## Chapter 10 – Further and Higher Education, Research, Innovation and Science

### A. Resource Allocation 2023

The 2023 expenditure ceiling for the Vote Group and the National Training Fund (NTF) is presented in the table below.

DFHERIS	Core	Non-Core	Total
	€m	€m	€m
Gross Voted and NTF Current Expenditure	3,217	82	3,299
Gross Voted Capital Expenditure	568	20	588
<b>Total Gross Voted and NTF Expenditure</b>	<b>3,785</b>	<b>102</b>	<b>3,888</b>

\*Rounding affects total

Chart 1(a):

Pay, Pensions<sup>12</sup> and Non-Pay Breakdown

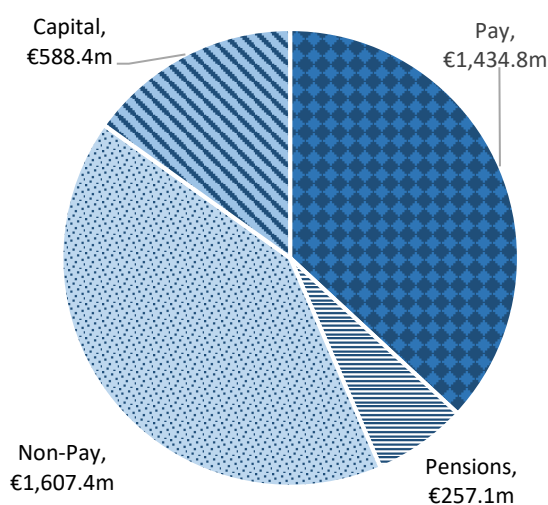
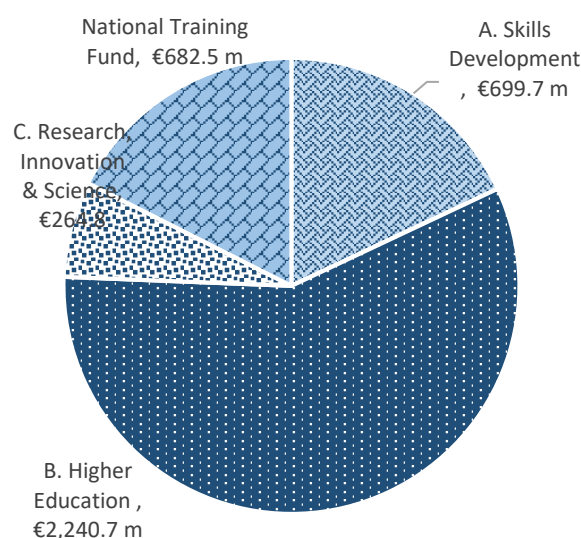


Chart 1(b):

Breakdown of Programme Expenditure



### B. Public Services to be delivered in 2023

This funding will enable a significant level of public services to be delivered in 2023 across the Vote and the National Training Fund. The funding provided reflects the Government's commitment to support the educational success of learners and to drive improvements in the overall performance of the higher and further education and training system, as well as provide continued support for excellence in research. An additional provision has been provided for 2023 to meet demographic and other pressures across the sector, to provide for additional apprenticeships and upskilling and reskilling opportunities, as well as the increased

<sup>12</sup> Retired Civil Servants are paid from the Superannuation Vote.

sustainability of the higher education sector. The funding for this Department includes the National Training Fund.

### **Programme A – Skills Development**

The aim of this Programme is to provide upskilling and reskilling opportunities to meet the needs of individual learners and wider labour market requirements including in areas such as housing and climate change. This includes the provision of upskilling and reskilling opportunities for those in employment and for unemployed people. Additional funding is also provided for the continued development of apprenticeship programmes. The impact of demographics on the sector will be considered in 2023. Under this programme, the 2023 allocation will allow the Department to:

- Continue to develop apprenticeships including addressing the backlog exacerbated by the pandemic:
  - Providing for over 4,300 additional craft apprenticeship training places and 500 additional training places on consortia led programmes;
  - A further 4,000 registrations on craft programmes and the payment of allowances to craft apprentices while on off-the-job training phases;
  - Expanding the Access to Apprenticeship Initiative and introducing an apprenticeship bursary for underrepresented groups.
  
- Provide further support for the 10 year Adult Literacy for Life strategy and Future FET: Transforming Learning 2020-24.
  
- Provide upskilling and reskilling opportunities for Ireland’s changing skills needs in a post Brexit and post pandemic environment and other trends in the labour market:
  - 2,050 Skillnet Climate Ready places to provide upskilling in emerging technologies and expansion of programmes to include sustainable finance, green tech and responding to climate change;
  - 3,000 places through the Skillnet Skills Connect employment activation programme which aims to reskill the unemployed, returners and other impacted groups for industries facing labour shortages;
  - 7,400 places through Skillnet to assist SMEs to adapt to new market and regulatory realities arising from Brexit.
  - 1,000 training places to support the Digital Transformation and Sustainability for Larger Companies. This will protect employment levels within firms, support capacity-building of SMEs and those impacted by Brexit.

## **Programmes B – Higher Education**

The aim of this Programme is to provide high quality learning and research and innovation in the higher education sector. This underpins the development of human capital and the delivery of national economic, social and regional development objectives.

Under this programme, the 2023 allocation will support investment in a sustainable Higher Education sector including:

### *Higher Education Funding*

- €40 million to address the sustainable funding of Higher Education as laid out in Funding the Future;
- €32 million in funding to provide for over 4,100 additional students reflecting demographic pressures and demand; and
- Increased superannuation funding for the sector.

### *Student Supports*

- Increasing supports under the Student Grant Scheme including reducing the Student Contribution Fee by €500 for families on qualifying incomes through the introduction of a new income threshold. There will also be increases to income thresholds to bring more students into the 50 per cent Student Contribution support bracket.
- There will also be increases in the Student Grant Scheme maintenance grant rates and an increase of €500 in the Post-Graduate Contribution Grant for eligible students.

## **Programme C – Research, Innovation and Science**

The aim of this programme is to position Ireland as a Global Innovation Leader, driving an internationally competitive research and development system, creating an innovative enterprise base and building a better society. Under this programme, the 2023 allocation will:

- Provide a €500 increase to PhD stipends under Science Foundation Ireland and the Irish Research Council;
- Support Science Foundation Ireland in the implementation of the National Grand Challenges Programme;
- Facilitate the Irish Research Council to achieve its aim of supporting excellence in research talent, knowledge and engagement;
- Assist the Tyndall National Institute in providing a national focal point for excellence in deep-tech research, development and graduate training in ICT.

## **Capital**

The 2023 capital allocation for DFHERIS is €588 million. This allocation will support research and innovation priorities as set out above, as well as infrastructure investment to expand student places in line with demographics and future skills needs, expand and modernise apprenticeship provision, progress the digital agenda and support progress towards energy efficiency and decarbonisation targets. The objectives to be progressed include:

- Supporting 33 projects through various stages of the project life-cycle in the higher education sector, including capacity expansion under the Higher Education Strategic Infrastructure Fund (HESIF I) and Public Private Partnership Programme. Funding will also support a devolved capital grant, apprenticeship funding, the continued roll out of the Energy Efficiency and Decarbonisation Pathfinder Programme, co-funded with SEAI, and a number of ICT shared services projects,
- Supporting new higher education projects approved to progress to the next stage under two new programme calls – Technological Sector Strategic Projects Fund (TSSPF) & Higher Education Strategic Infrastructure Fund (HESIF) II,
- Continuing support of operational Public Private Partnerships, including the Central and East Quads on the TU Dublin Grangegorman campus, Cork School of Music and the National Maritime College of Ireland.
- Investing in the Further Education and Training sector (FET) to include the provision of a Devolved Capital Grant to the sector, infrastructure investment to address emergency health and safety issues and the establishment of centres of excellence to train in retrofit skills, including Near Zero Energy Buildings (NZEB). The allocation will also support the expansion of skills centres and apprenticeship programmes across the country including the establishment of FET Colleges of the Future. This will be supported by two new programme calls - FET College of the Future Major Projects Fund and the Strategic Infrastructure Upgrade Fund (SIUF).

### C. Estimates 2023

The additional funding allocated by the Government in its 2023 Budget and Estimates decisions provides a response to the challenges posed by the cost of living, wider labour market challenges, as well as addressing the sustainable funding of Higher Education and additional capacity demands arising in the sector due to demographic pressures. These measures are set out in more detail in the table below. Full details on the allocation of the Department’s 2023 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

Selected Measures	Cost in 2023 €m
<b>A - Skills Development</b> <ul style="list-style-type: none"> <li>• Upskilling and reskilling through: <ul style="list-style-type: none"> <li>- 2,050 places to provide upskilling opportunities in sustainable finance, green tech and responding to climate change;</li> <li>- 3,000 places to assist SMEs to adapt post Brexit;</li> </ul> </li> </ul>	<p style="text-align: right;"><b>3</b></p> <p style="text-align: right;"><b>3</b></p>

<ul style="list-style-type: none"> <li>- 8,400 places to support companies to adjust to digital transformation and climate challenges post Brexit.</li> </ul>	<b>12</b>
<ul style="list-style-type: none"> <li>• Apprenticeships: <ul style="list-style-type: none"> <li>- Over 4,300 additional craft apprenticeship training places and 500 additional training places on consortia led programmes;</li> <li>- Supporting 4,000 registrations on craft programmes and the payment of allowances to craft apprentices;</li> <li>- Access to Apprenticeship initiative and apprenticeship bursary for underrepresented groups.</li> </ul> </li> </ul>	<b>30</b>
<b>B - Higher Education</b>	
<ul style="list-style-type: none"> <li>• Improvements in student supports under the Student Grant Scheme, including: <ul style="list-style-type: none"> <li>- Reduction in the Student Contribution via SUSI by €500 for families on qualifying incomes</li> <li>- Maintenance grant increases to adjacent and non-adjacent rates</li> <li>- Increase income thresholds to bring more students into the 50 per cent Student Contribution support bracket.</li> </ul> </li> </ul>	<b>25</b>
<ul style="list-style-type: none"> <li>- Maintenance grant increases to adjacent and non-adjacent rates</li> </ul>	<b>21</b>
<ul style="list-style-type: none"> <li>- Increase income thresholds to bring more students into the 50 per cent Student Contribution support bracket.</li> </ul>	<b>8</b>
<ul style="list-style-type: none"> <li>• Funding to address the sustainable funding of Higher Education as outlined in Funding the Future, including: <ul style="list-style-type: none"> <li>- Improved staffing and capacity building in Universities/Specialist Colleges</li> <li>- Improved staffing and strengthening Structural capacity of Technological Universities</li> <li>- FET and HE co-developed and co-delivered programmes</li> </ul> </li> </ul>	<b>18</b>
<ul style="list-style-type: none"> <li>- Improved staffing and capacity building in Universities/Specialist Colleges</li> </ul>	<b>18</b>
<ul style="list-style-type: none"> <li>- Improved staffing and strengthening Structural capacity of Technological Universities</li> </ul>	<b>18</b>
<ul style="list-style-type: none"> <li>- FET and HE co-developed and co-delivered programmes</li> </ul>	<b>2</b>
<b>C – Research, Innovation &amp; Science</b>	
<ul style="list-style-type: none"> <li>• Support the National Grand Challenges Programme</li> </ul>	<b>20</b>
<ul style="list-style-type: none"> <li>• €500 stipend increase for PhD students in receipt of SFI or IRC awards</li> </ul>	<b>2</b>

#### D. Reconciliation of 2023 Expenditure Ceiling

<b>DFHERIS</b>	<b>2023</b>
<b><u>Current Expenditure (Core)</u></b>	<b><u>€million</u></b>
Opening Position per Mid-Year Expenditure Report 2022	3,052
Demographics	32
Carryover and other ELS Pressures*	-2
Central Pay Agreement Provision (Existing Building Momentum Deal)	37
Allocation of Additional Resources	98
<b>Current Expenditure Ceiling (Core)</b>	<b>3,217</b>
Additional Covid-19 Allocation	40
Additional National Recovery & Resilience Plan Allocation	21
Additional Brexit Adjustment Reserve Allocation	21
<b>Current Expenditure Ceiling (Total)</b>	<b>3,299</b>
<b><u>Capital Expenditure (Core)</u></b>	<b><u>€million</u></b>
2022 Capital Allocation per Mid-Year Expenditure Report	548
National Development Plan Increase	10
Shared Island	10
<b>Capital Expenditure Ceiling (Core)</b>	<b>568</b>
Additional National Recovery & Resilience Plan Allocation	20
<b>Capital Expenditure Ceiling (Total)</b>	<b>588</b>
<b><u>Ministerial Expenditure Ceiling (Core)</u></b>	<b>3,785</b>
<b><u>Ministerial Expenditure Ceiling (Total)</u></b>	<b>3,888</b>

\*Rounding may affect totals

\*Includes reprioritisation of savings within the 2022 core allocation

## Chapter 11 – Health

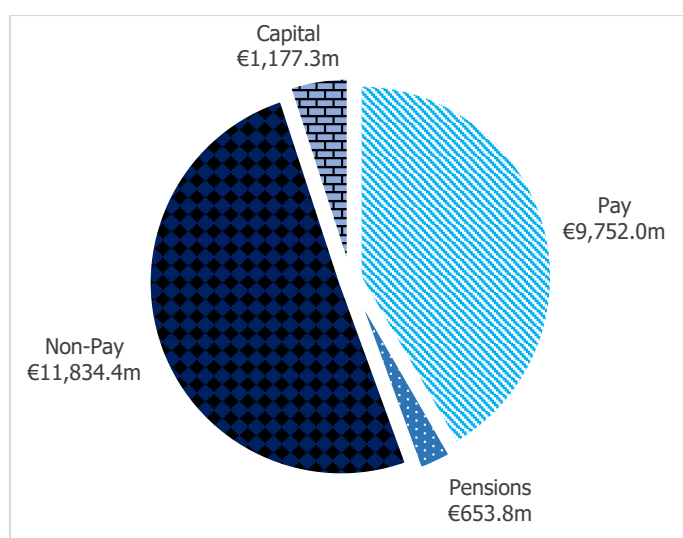
### A. Resource Allocation 2023

The 2023 expenditure ceiling for the Vote Group is presented in the table below.

Health	Core	Non-Core	Total
	€m	€m	€m
Gross Voted Current Expenditure	21,533	707	22,240
Gross Voted Capital Expenditure	1,096	81	1,177
<b>Total Gross Voted Expenditure</b>	<b>22,629</b>	<b>788</b>	<b>23,417</b>

\*Rounding affects total

Chart 1(a): Pay, Pensions<sup>13</sup> and Non-Pay Breakdown



### B. Public Services to be delivered in 2023

This funding will enable a significant level of public services to be delivered in 2023 by the Health Service Executive and other directly funded agencies who are funded from the Health Vote.

Government has already made significant investments in the Health System in 2021 and 2022. These investments have delivered a range of capacity and reform measures including approximately 2,000 acute, critical care and community beds to date, with a further 400 due to come on stream before the end of 2022. Approximately 250 further beds will be delivered in 2023. These increases in our bed capacity move Ireland forward significantly in addressing the deficits noted in the Health Service Capacity Review 2018.

Since the COVID-19 pandemic began, the Government has been committed to ensuring sufficient staffing levels to the Health system to meet both COVID-related and long-term

<sup>13</sup> Retired Civil Servants are paid from the Superannuation Vote.

healthcare demand as our population grows and ages. 2020 saw an increase of an additional 6,357 WTE with a further increase of 6,149 WTE in 2021. These are the largest and second largest annual increases in staffing since the foundation of the HSE.

The workforce is continuing to grow at a rapid pace with the workforce expected to grow to 137,000 by end 2022 and funding is being made available for a further expansion of up to 6,000 WTE in 2023 to continue the investment in the Irish healthcare system. This continued growth will bring the overall health sector workforce up to an estimated 143,000 WTE in 2023.

Allied to the continuing expansion of the Health workforce and of capacity, the last two years have seen unprecedented investments in clinical and other health strategies. Further investments are being made in 2023 which will ensure that the quality of services continues to be enhanced, along with a key focus on driving patient safety and delivering the best patient outcomes.

### **Waiting Lists**

There continues to be a significant residual impact of the COVID-19 pandemic in relation to waiting lists for access to care within the Healthcare system, and Government recognises that waiting lists are unacceptably high at present. Reducing the numbers on waiting lists and shortening waiting times for those in need of care is a critical priority for the Government, and the complexity of the issue will require significant short-term investment supported by a multi-faceted approach.

For 2023, additional once off funding of €225 million has been provided from COVID-19 funding within an overall budgetary provision of €443 million. This overall fund for 2023 will provide:

- €123 million in funding for delivery of the HSE Waiting List Action Plan, including priority areas such as Obesity/Bariatrics, Spina Bifida/Scoliosis and Gynaecology, as well as progressing longer-term reforms to sustainably enhance capacity. Other actions in the Action Plan will streamline and reconfigure care pathways.
- €240 million (including €100 million of existing funding allocated to the NTPF (National Treatment Purchase Fund) to procure additional capacity to reduce waiting lists.
- €47 million for GP Diagnostic Tests (including an additional once-off investment of €22 million in 2023 focused on delivering additional community radiology diagnostics) is being made available to facilitate GPs in accessing diagnostic tests. The level of funding in 2023 will allow the provision of up to 240,000 community radiology tests as well as up to 266,500 tests across areas such as Echocardiography, Spirometry and Natriuretic Peptide blood tests.
- €11.7 million to address backlogs in Disability services in relation to Assessments of Need.
- €9 million to address waiting lists in orthodontics.
- €12.3 million to facilitate catch up programmes **for human papillomavirus vaccine (HPV)** to girls and boys at school and to women aged up to age 25.

## **Cost of Living/Affordability**

The Programme for Government commits to universal healthcare, whereby universal access is expanded in a manner that is fair and affordable and based on clinical need. Government fully recognises the additional financial burden on those in our population whose health status means they need to access and pay for health services more frequently but whose income is above the threshold to be eligible for a medical card to access these services for free.

To make essential healthcare more affordable, Budget 2023 has provided an extensive package of €107 million in additional funding for recurring new measures commencing in 2023.

The 2023 funding allocation for cost of living measures will allow the Department to:

- **GP visit cards - Extend these cards which allow free visits to GPs to children aged 6 and 7 in Quarter 4 2022, and to those on/below the median income from 1<sup>st</sup> April 2023.** Expanding free GP care to children aged 6 & 7 will benefit up to approximately 78,000 newly eligible children, while expanding free GP care to all those earning up to the median income is expected to provide 340,000 more people with a GP visit card, 65,000 of whom are children aged between 8 and 17. These measures will be supported by an extensive package of additional capacity supports to GP practices.
- **Acute hospital charges - Abolition of all inpatient hospital charges from 1<sup>st</sup> April 2023.**
- **Extension of the free contraception scheme** from 1 September 2023 to cover all women aged between 16 and 30.
- Continuation of the reduction in the threshold for the **Drug Payment Scheme** announced as part of the Government's Cost of Living package in early 2022- this threshold will be maintained at €80 per month which represents the maximum any individual will need to contribute towards the cost of their medication.
- Provide funding to support **access to IVF treatment.**

## **Better Services**

### **Acutes and related health areas**

Funding is provided to progress the following clinical strategies and priorities within Acute Hospitals and related health areas for 2023:

- Expanding existing National Strategies and Services including in the areas of cancer, maternity, critical care, dementia, trauma, National Ambulance Service, cardiac, gynaecology and oral health.
- Rolling out new strategies and services including for diabetes, stroke, neurorehabilitation, obesity / bariatrics, genetics & genomics.

- 48 Acute beds as Phase 2 of Emergency Ward Block at the Mater Misericordiae hospital in Dublin.
- Operational readiness for the new National Maternity Hospital at Elm Park Dublin
- New Critical care beds in Cork and Sligo University Hospitals.
- Supporting Pre-Hospital Emergency Care Services including the National Ambulance Service including the retention of Intermediate Care Operatives within the National Ambulance Service who will also support testing and tracing activities when required.

### **Disabilities**

Within an overall increase of €138.3 million, additional funding of €29.25 million is being provided in 2023 to build long-term capacity for Specialist Disability Services and other Disability initiatives. This additional funding will help build the capacity in priority areas, to progress implementation of actions following on from the Disability Capacity Review to 2032. This will include additional residential service capacity, and additional day service places to ensure that places are available for all of the 2023 school-leavers who require it.

### **Older Persons/Dementia**

An overall funding increase of €149.9 million has been provided, including an additional investment of €17.7 million for new measures in services and social care for older persons, supporting the objectives of Sláintecare and the Dementia Strategy. The Healthy Age Friendly Homes initiative will be rolled out nationally, and the Meals on Wheels service will be expanded. Dementia supports will be enhanced through service developments, training, quality and other initiatives. The roll out of a new national safeguarding policy for the health and social care sector will commence, and expanded HSE safeguarding operations will be supported through education, training and research.

### **Primary Care**

Funding of €13.8 million is being allocated to Primary Care for new developments. This funding is aimed at prioritising early interventions and improving access to person-centred primary care services as close to home as possible. This funding will provide for the recruitment of additional posts, the continued roll out of Enhanced Community Care Programme with a specific focus on the expansion of Community Intervention Teams who provide care in the community or home setting to facilitate hospital discharge, and the development of several initiatives including those aimed at improving diabetes care. Significantly, funding is being provided to continue the rollout of the HSE's interim Model of Care for Long COVID services nationally. This will build on existing service provision to expand services in 2023 in order to ensure that Long COVID and Post-Acute COVID clinics are operating in each of the Hospital Groups.

### **Oral Health**

Funding of €7.1 million is being provided for a suite of oral healthcare measures to facilitate the reform of public oral healthcare services in line with the National Oral Health Policy.

Comprehensive oral healthcare packages will be developed for roll-out to children aged from birth to seven years.

### **Palliative Care**

Funding of €3.7 million is being provided to increase the capacity of the Laura Lynn Children's Hospice, support night nursing services to help those who wish to receive end of life care at home and support bereavement services for parents and families who have experienced the death of a child. This funding commences the implementation of the new national palliative care policy for adults (due for publication in early 2023).

### **Mental Health**

Within an overall increase of €57.8 million, additional funding of €14 million is being provided for new measures within mental health services, which will allow continued implementation of Sharing the Vision, including enhancing early interventions and improving access to person-centred mental health services. This funding will provide supports across the spectrum of mental health services, spanning those for children and young people to adults and older people. A focus also is on vulnerable groups, including additional supports for traveller mental health services.

Areas to be progressed under Budget 2023 include mental health waiting lists, expanding Peer support and Recovery services, and roll-out of more digital mental health supports. Investment is also earmarked for approved centres to ensure they comply with the Mental Health Commission requirements. Funding for additional employment and housing supports for persons with mental health difficulties, and for counselling psychology training is also being provided.

### **Social Inclusion/Healthy Ireland**

An overall funding increase of €15 million is being provided in these areas.

Within Social Inclusion, an investment of €7 million will support new measures in 2023 to expand community and residential addiction services, and to improve access to healthcare services for Travellers, people who are homeless and refugees.

Within Healthy Ireland, an allocation of €1.3 million is being provided for new measures including social prescribing, a vital support for mental health and social connectedness, particularly in the context of pandemic recovery. Funding is also being allocated towards expanding online testing for Sexually Transmitted Infection in 2023 to combat rising STI rates, and to the National Condom Distribution Service to make condoms available in GPs that are offering contraception, termination of pregnancy, STI/HIV testing and/or PrEP HIV prevention services.

### **Women's Health**

Funding of €32.2 million is being allocated to Women's Health in 2023. This expenditure is intended to fund a range of measures across several Health-related areas. The primary areas of spend include:

- Access to IVF (Sept 2023).
- Extension of free contraception scheme to women aged 16 years and women aged 26-30 (scheme has already commenced for women aged 17-25).
- Women's Health – screening for BreastCheck, Cervical Check, National Cervical Screening Laboratory, and implementation of Scally/Expert reference Group recommendations.
- Women's Health – funding to facilitate reimbursement of morning sickness drug Cariban and funding to establish Breast Implant Registry.
- Women's Health Hubs - additional locations (July 2023).
- Advanced Nurse and Midwife Practitioners.
- Other initiatives including Bioethics, National Maternity Hospital operational readiness, Gynaecology strategies, and period poverty.

## **Workforce and other measures**

### **Workforce initiatives**

Budgetary provision has been made in 2023 to progress a range of key workforce initiatives:

- Rollout of Safe Nurse Staffing and Skill Mix Phase 1 (General and Specialist Medical and Surgical Care settings) and Phase 2 (Adult Emergency Care) and to commence a pilot for Phase 3 (in Community Care settings);
- Expansion of student nurse and medical education places
- Introduce an enhanced travel and subsistence scheme, providing a targeted and more equitable approach to supporting nursing/midwifery students in undertaking supernumerary clinical placements following the publication of the McHugh Report
- Provision of additional supports to consultant and non-consultant hospital doctors
- Implementation of the recommendations of the Expert Review Board on nursing
- Expansion of the numbers of Health and Social Care Professionals across our Health service.

### **Cyber**

Funding is being provided to invest in a combination of people, technology and specialist support needed to deploy, strengthen and secure the HSE's ICT & Digital infrastructure. The level of cybercrime has increased significantly globally and the healthcare sector is being specifically targeted by criminal attacks. The significant disruption caused by the cyber incident in May 2021 immediately resulted in healthcare professionals losing access to all HSE provided IT clinical and non-clinical systems with real and immediate consequences for

thousands of their patients. This investment will strengthen the HSE's cyber resilience capability to evolve for the benefit of patients, their healthcare workers and wider society and enable the move towards greater digitisation of health services.

#### **Other Measures**

- Expansion of Ireland's capability in relation to surveillance of infectious diseases via the Health Protection Surveillance Centre
- Investment in National Virus Reference Laboratory to consolidate laboratory operations into a single, larger fit for purpose premises, subject to finalisation and approval of the overall strategic review which is currently underway
- Operational readiness for the new National Maternity Hospital at Elm Park Dublin
- Rollout of the Electronic Health Record system for the new National Children's Hospital
- Progress the rollout of the Regional Health Areas.

#### **COVID-19**

Budget 2023 provides for funding of €439 million in connection with a range of Public Health Measures related to the health service response to COVID-19.

Funding is being provided for the purchase of **Personal Protective Equipment (PPE)** which continues to be a critical component of infection prevention and control practice designed to minimise risk to patients and to control exposure to occupational infections for healthcare workers.

Funding is being provided for **Testing and Contact Tracing** operations in order to ensure that Ireland retains a comprehensive, reliable and responsive testing and tracing operation in 2023.

Funding is being provided to ensure that the **Covid-19 Vaccination Programme** retains capacity and flexibility to be able to respond in an agile way as circumstances require, and to allow for the continuation of the Vaccination Programme in 2023. This includes continuation of the Booster Programme for population cohorts based on the latest available medical advice from the National Immunisation Advisory Council (NIAC), taking into account the most recent international guidance.

In respect of the small but significant sub-group of the population who remain unvaccinated and have no protection from disease, and the continuing vulnerability of some individuals to Covid-19 after primary and booster vaccinations, funding is being provided for **Covid-19 therapeutics** which remains a key element in the State's response to Covid-19.

An additional funding amount of €88 million is held in central Government contingency funding which will be made available as required for public health measures and other recovery and resilience measures in response to COVID-19 across the health system.

Finally, a sum of €50 million for Capital measures is being provided to address the impact of COVID-19, relating to projects that are mostly in construction phase.

### C. Estimates 2023

Compared to the 2022 allocation, an additional €1,150 million in current expenditure and an extra €117 million in capital expenditure is being allocated to the Department of Health in 2023.

Selected new measure are set out below. Full details on the allocation of the Votes 2023 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

#### Selected New Measures

<b>Summarised New Measures 2023</b>	<b>Additional Funding in 2023 €m</b>
Cost of Living Measures – Hospital Charges, GP Visit Cards, Contraception, Fertility Treatment (IVF).	107.1
New Drugs- Investment to enable continued reimbursement of cost-effective new medicines	18.0
Older Persons, including Healthy Age Friendly Homes, Meals on Wheels and Introduction of Safeguarding Policy.	11.2
Mental Health, including accommodation costs & emergency placements	14.0
National Strategies and Services	23.3
Capacity – Acute & Critical Care investment	4.2
Workforce measures- implementing the safe skill mix for nursing, expansion of advanced nurse practitioners & midwives, expand medical workforce places and other ancillary measures.	24.3
Other – RHA, Social Inclusion, Sexual Health, CHI Health Record System, Public Health	13.2
Disabilities Action Plan/WHO Digital and Assisted Technologies	29.3
DoH Funded Agencies (incl. HiQA, HRB)	9.8
<b>Totals</b>	<b>254.4</b>

#### D. Reconciliation of 2023 Expenditure Ceiling

<b>Health</b>	<b>2023</b>
<b><u>Current Expenditure (Core)</u></b>	<b><u>€million</u></b>
Opening Position per Mid-Year Expenditure Report 2022	<b>20,383</b>
Carryover, Demographics and other ELS Pressures	553
Central Pay Agreement Provision (incl. Existing Building Momentum Deal)	343
Allocation of Additional Resources	254
<b>Current Expenditure Ceiling (Core)</b>	<b>21,533</b>
Additional Covid-19 Allocation	707
<b>Current Expenditure Ceiling (Total)</b>	<b>22,240</b>
<b><u>Capital Expenditure (Core)</u></b>	<b><u>€million</u></b>
2022 Capital Allocation per Mid-Year Expenditure Report	<b>990</b>
National Development Plan Increase	106
<b>Capital Expenditure Ceiling (Core)</b>	<b>1,096</b>
Additional Covid-19 Expenditure	50
Additional National Recovery & Resilience Plan Allocation under NDP	31
<b>Capital Expenditure Ceiling (Total)</b>	<b>1,177</b>
<b><u>Ministerial Expenditure Ceiling (Core)</u></b>	<b>22,629</b>
<b><u>Ministerial Expenditure Ceiling (Total)</u></b>	<b>23,417</b>

\*Rounding may affect totals

## Chapter 12 – Housing, Local Government and Heritage

### A. Resource Allocation 2023

The 2023 expenditure ceiling for the Vote Group is presented in the table below.

Housing, Local Government & Heritage	Core	Non-Core	Total
	€m	€m	€m
Gross Voted Current Expenditure	2,765	8	2,773
Gross Voted Capital Expenditure	3,508	8	3,516
<b>Total Gross Voted Expenditure</b>	<b>6,273</b>	<b>16</b>	<b>6,289</b>

\*Rounding affects total

Chart 1(a):

Pay, Pensions<sup>14</sup> and Non-Pay Breakdown

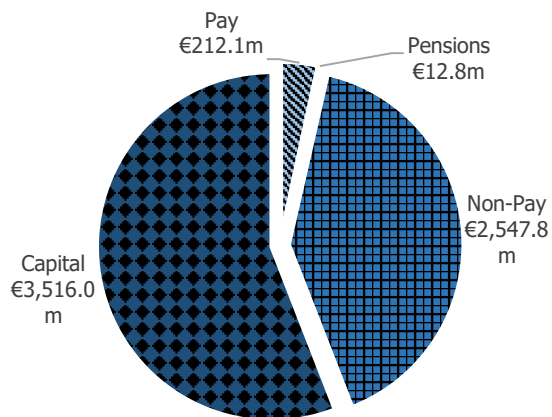
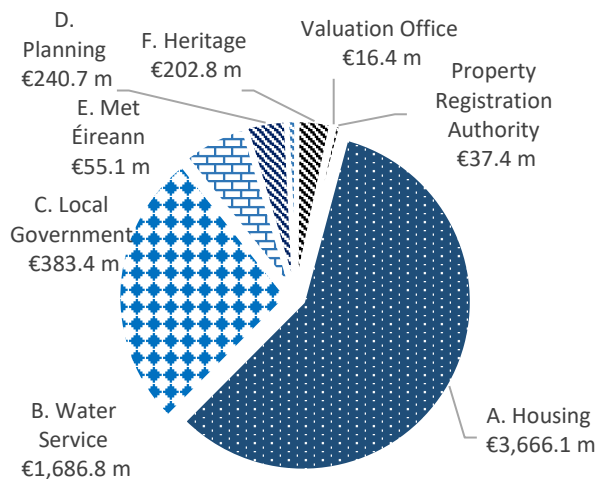


Chart 1(b):

Breakdown of Programme Expenditure



### B. Public Services to be delivered in 2023

This funding will enable a significant level of public services to be delivered in 2023 across the Vote. The funding provided reflects the Government's commitment to addressing a wide range of housing needs, as well as delivering on the objectives of the National Planning Framework under Project Ireland 2040, Housing for All and Town Centre First. Funding will support the key areas of water services, local government, heritage and Met Éireann, as well as the Valuation Office and the Property Registration Authority.

<sup>14</sup> Retired Civil Servants are paid from the Superannuation Vote.

## **Programme A – Housing**

In line with the Government strategy, *Housing for All - A New Housing Plan for Ireland*, the aim of this programme is to ensure that everyone in the State should have access to a home to purchase or rent at an affordable price, built to a high standard and in the right place, offering a high quality of life.

Under this programme, the total Exchequer funding available in 2023 is €4 billion, comprising Capital €2.6 billion<sup>15</sup> and Current €1.4<sup>16</sup> billion.

The Capital provision of €2.6 billion will be supplemented by Land Development Agency (LDA) investment and Housing Finance Agency (HFA) lending, resulting in an overall capital provision of €4.5 billion for 2023.

In 2023 this funding will support an additional 27,000 households through:

- Meeting the social housing needs of an additional 21,400 households and supporting a further 5,550 households to buy or rent at an affordable price.
- The focus of capital investment will be on new build social homes - 9,300 new social homes will be delivered, of which 9,100 will be new build, and the remainder, will be delivered through a limited, strategic acquisitions programme.
- Over 5,550 new cost rental and affordable purchase homes will be delivered through a range of affordable housing measures.
- As part of the wind down of leasing, 2,530 new social homes will be delivered through various leasing schemes (including Mortgage to Rent and Repair and Lease) delivered by local authorities and approved housing bodies (AHBs).
- 9,600 new households will have their housing needs met under the Housing Assistance Payment (HAP) and Rental Accommodation Scheme (RAS), as well as continuing support for almost 75,000 existing tenancies under these schemes.
- The capital funding being provided in 2023, coupled with Land Development Agency (LDA) investment and Housing Finance Agency (HFA) lending, will finance a range of affordability schemes and measures to deliver over 5,550 new affordable purchase and cost rental homes supported by the following funding streams:

<sup>15</sup> Includes €240m Capital Carryover and €78.5m LPT.

<sup>16</sup> Includes €89.2m LPT.

- Building on the State funding already provided to the First Home Shared Equity Scheme, a further €50 million will support First Home, which, with additional funding from participating banks, will support the purchase of up to 2,000 homes by eligible buyers.
  - More than 2,800 homes will be delivered for affordable purchase and cost rental, through both LDA investment and with funding of €90 million via the Affordable Housing Fund in 2023 to support delivery by local authorities.
  - In addition, AHBs will deliver 750 Cost Rental homes - these homes will be delivered via €75 million provided in the Cost Rental Equity Loan (CREL) mechanism.
  - €250 million will be available in 2023 for lending under the expanded Local Authority Home Loan, which provides a route to home ownership for those who cannot secure the necessary commercial loan.
- In addition to the delivery of new social and affordable homes, other key elements of the **Housing capital programme** in 2023 include the following:
    - Increased capital funding to support specific categories of need. €20 million is provided to deliver Traveller-Specific Accommodation for members of the Traveller community. €67 million will fund some 12,300 grants to adapt the homes of older people and people with a disability. A further €25 million will support adaptation works to 1,800 existing social homes.
    - An allocation of €50 million is provided for the National Regeneration Programme which will benefit some of the most economically disadvantaged communities.
    - Following on the investment in 2022, a total amount of €65 million is being provided for the remediation of homes affected by defects.
    - €87 million is provided in 2023 to retrofit 2,400 social homes to a Building Energy Rating of B2, in line with commitments in the Climate Action Plan.
    - €31 million will support the continued transition to a strategic planned maintenance programme for local authority social housing and the remediation of some 1,900 void units for re-letting to households on housing waiting lists.
    - €30 million is being provided for the Croí Cónaithe Fund. The Croí Cónaithe (Cities) element of the Fund will support the building of apartments for sale to owner-occupiers by activating planning permissions already in place for such homes. The Croí Cónaithe (Towns) element will support the refurbishment of vacant properties in cities, towns and rural areas, ensuring the efficient re-use of existing stock per Pathway 4 of Housing for All. It will also support the provision of serviced sites for sale in towns and villages by local authorities, supporting the policy objectives of Town Centre First.
  - Key elements of the **current-funded housing programme** include the following:
    - Funding of €215 million will be made available for the delivery of homeless services. This will ensure that local authorities can provide emergency accommodation and

others services to households experiencing homelessness, and that these households are supported to exit homelessness to tenancies as quickly as possible.

- Total available funding of €443 million under the Social Housing Current Expenditure Programme (SHCEP) will support the delivery of 6,500 additional social housing homes in 2023, as well as continuing to support 27,600 homes already in place.
- An allocation of €544 million for the Housing Assistance Payment (HAP) will enable 8,800 new households to be supported in a tenancy in 2023, as well as continuing to support almost 58,400 households in tenancies by end 2022.
- Funding of €113 million for the Rental Accommodation Scheme (RAS) will support a further 800 households in 2023, along with the ongoing cost of supporting almost 16,500 households already in the scheme.
- To support the rental sector, the Residential Tenancies Board (RTB) will receive funding of €13 million. In addition, €10.25 million will be provided for local authority inspection activity in the rental sector and for the regulation of short-term lettings.
- To support State Agencies undertaking essential work in the housing area and reflecting increasing roles and functions, in 2023, the Housing Agency will receive funding of €13.7 million and the AHB Regulatory Authority will receive €3 million.

## **Programme B – Water**

The aim of this programme is to deliver significant improvements in our public water and waste water services, to support improved water supplies in rural Ireland, and to support a range of programmes delivering improved water quality in our rivers, lakes and marine area. Under this programme, the allocation of €1.78 billion<sup>17</sup> will allow the Department to deliver national economic recovery in a way, as set out in the Programme for Government that embeds resilience within our economy and delivers the transformative change required to respond to water quality challenges, biodiversity loss and climate change.

### **1. Irish Water**

- Over €1.653 billion<sup>18</sup> is being provided to Irish Water to meet the cost of domestic water services in 2023. This will ensure the continued operation, repair and upgrading of the country's water and waste water infrastructure. The increase in capital investment in public water services is vital to support housing delivery, economic recovery, and for delivering environmental compliance.

### **2. Other Departmental Water Programmes**

- Over €125 million is being provided to support water programmes delivered by the Department, including the Rural Water Programme, and a proposed new programme

<sup>17</sup> Includes Capital Carryover of €96.5m

<sup>18</sup> Includes Capital Carryover of €96.5m

for villages and settlements not on the Irish Water network; investment in legacy issues (such as lead piping and problematic stand-alone waste water treatment systems in housing estates); a wide range of environmental programmes required to deliver compliance with the Water Framework Directive; and work in the Marine Environment, including the development of Marine Protected Areas.

### **Programme C – Local Government**

Our local authorities provide essential services to the public across the State, no more so than in recent years when they played a key role in the State’s response to the pandemic and to the arrival of Ukrainian people seeking shelter. The aim of this programme is to support the local government sector by providing funding for a number of areas.

Under this programme, the 2023 allocation will allow the Department to:

- Provide assistance towards increased pay/pensions cost arising for local authorities under national pay agreements;
- Make necessary Local Property Tax (LPT) equalisation payments to local authorities whose LPT yield is lower than a set baseline;
- Support important local government initiatives across the country and the funding of local authority staff for the Ukrainian Emergency Response;
- Support the building of new fire stations and renovation of some older facilities, along with the upgrading of essential fire-fighting equipment; and
- Ensure that our electoral registration process is modernised in conjunction with the local government sector, by introducing significant reforms in the year ahead.

Also provided for under this programme for 2023 is funding to facilitate the establishment and operationalisation of the State’s new Electoral Commission which was established on an administrative basis last week. This body will provide vital, independent oversight of our electoral processes and is a significant development in the safeguarding of our democracy.

### **Programme D – Planning**

The aim of this programme is to promote sustainable economic growth and balanced regional development and to support the goals of the National Planning Framework, by funding measures to support sustainable compact growth, balanced regional development and the effective operation of the planning system.

A total of €231 million is being provided in 2023 for the Department’s planning programme, of which €74.1 million relates to current services and €157 million for capital expenditure.

Under this programme, the 2023 allocation will allow the Department to provide an integrated, dynamic and responsive programme of funding to support the regeneration and

rejuvenation of our towns and cities under the Urban Regeneration and Development Fund (URDF). €151 million is being provided for the fund in 2022 to allow for:

- €136 million in funding the URDF to support
  - the further advancement of 132 URDF supported projects already approved under previous calls for proposals, and
  - the targeted expansion of the URDF programme to contribute to the achievement of the objectives of Housing for All in terms of accelerating new supply and tackling vacancy in towns as part of the Town Centres First approach.
  
- €15 million is being provided to support for Cork City Council's advancement of the Cork Events Centre project.

The current budget for planning has been substantially increased to allow for increased investment in the resourcing of the planning system, through additional staff for An Bord Pleanála, local authorities and the Office of the Planning Regulator and support for a new planning learning and development initiative which is currently being finalised. Significant resourcing is also being provided for the establishment of the new Maritime Area Regulatory Authority (MARA).

### **Programme E – Met Éireann**

The aim of this programme is to provide national meteorological services to Irish Society, including monitoring, analysis and prediction of Ireland's weather and climate to ensure the quality, timeliness and reliability of the essential services provided by Met Éireann. Over €20 million of capital funding is being provided in 2023. In addition to the maintenance and support of core meteorological infrastructure, the following key projects will be progressed during 2023:

- The establishment of a National Flood Forecasting and Warnings Service as a new operational unit based in Met Éireann;
- The upgrade and modernisation of the State's existing weather radar infrastructure;
- In partnership with 4 other European National Met Services, the implementation of high resolution, ensemble-based modelling for short-range weather forecasting on a shared High-Performance Computer;
- The installation of modern, efficient ICT infrastructure with Disaster Recovery (DR) capabilities to ensure Business Continuity in a 24/7 operational environment;
- The establishment of the National Framework for Climate Services (NFCS);

- Continuation of Met Éireann’s Research & Development Programme, which includes an embedded Professorship.

### **Programme F – Heritage**

The aim of this Programme is to conserve and manage Ireland’s heritage for the benefit of present and future generations. Under this programme, the 2023 allocation of €147<sup>19</sup> million under Programme F, together with an increase for Pay and recruitment under Admin, will allow the Department to:

- Transform and renew the NPWS, as set out in the Government’s Strategic Action Plan, completing the establishment of NPWS as an Executive Agency and the accelerated recruitment of the specialist staff to critical posts, as set out in the Plan.
- Continue the implementation of Heritage Ireland 2030, Ireland’s heritage plan published in February 2022 and a Programme for Government commitment.
- Progress an expanded programme of biodiversity investment and the restoration and conservation of protected peatlands, including raised bog compensation schemes, in line with national biodiversity and climate action objectives and Just Transition policy.
- Continue the protection of our archaeological and built heritage by growing the capital grant schemes as well as contributing to the conservation and promotion of our national heritage estate of national monuments and historic buildings.
- Invest in and support Ireland's National Parks and Nature Reserves, as outlined in the Strategic Action Plan.
- Monitor habitats and species as required under the Birds and Habitats Directives and advance the delivery of conservation projects under LIFE and other funding instruments, including the conservation and restoration of protected natural heritage areas and expand the Farm Plan programme.
- Expand the Conservation Measures programme to enhance protections and supports for nature at more than six hundred Natura 2000 sites across Ireland.
- Maintain and invest in waterways for some 15,000 registered boat users through Waterways Ireland and support and invest in cross-border initiatives under Shared Island and NDNA, such as the Ulster Canal and the Narrow Water Bridge; and
- Continue, through the Heritage Council, to support the development of Heritage Units in Local Authorities, supporting work of Conservation Officers, Architects, Curators, Archaeologists, Biodiversity Officers and Archivists, in line with PfG commitments.

<sup>19</sup> This includes indicative Shared Island funding for Ulster Canal and Narrow Water Bridge Projects together with Carbon fund Carryover (€3.5m)

## **Vote 16 – Valuation Office**

The aim of this programme is to provide ratepayers and Local Authorities with accurate, up-to-date valuations of commercial and industrial properties. These valuations are integral to the commercial rating system in Ireland and form the basis for levying over €1.5 billion of local government revenue each year.

- Under this Programme, the 2023 allocation will allow the Valuation Office to provide valuation services on behalf of the State, including the timely completion of revision applications for valuations, upon which the Local Authorities rely to raise revenue.
- The Valuation Office will also advance the National Revaluation Programme with the completion of the western seaboard Local Authority areas and service the defence of appeals to the independent Valuation Tribunal.
- The allocation also allows for a new Valuation ICT system which will modernise valuation and processes and allow for advance integration with other relevant and available datasets.

## **Vote 23 – Property Registration Authority**

### **Programme A – Manage the Land Registry and Registry of Deeds**

The aim of this programme is to support the efficient functioning of the property market and safeguard property rights through the management and control of the Land Registry and Registry of Deeds. The Property Registration Authority, through the Land Registry, provides a guaranteed register of title to land and facilitates secure property transactions, a key component of supporting the creation of capital in the economy. The allocation in 2023 provides for:

- the completion of in excess of 200,000 transactions on the Land Register, reflecting activity in the property market;
- processing of in excess of 100,000 applications for title plans;
- further extension of the Land Register by completing in excess of 10,000 First Registration applications;
- promoting the development of eRegistration;
- the provision of information services and certification services, promoting the use of registration data;
- the provision of registration and archival services in the Registry of Deeds.

### C. Estimates 2023

Compared to the 2022 allocation, an additional €194 million in current expenditure and an extra €116 million in capital expenditure over the 2022 NDP ceiling is being allocated to the Vote Group under the Department of Housing, Local Government and Heritage in 2023.

The additional funding allocated by the Government in its 2023 Budget and Estimates decisions provides a response to the challenges posed by addressing a wide range of housing needs and supporting key areas such as water services, urban development and heritage. Selected new measures are set out below. Full details on the allocation of the Votes 2023 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

<b>Selected Measures</b>	<b>Cost in 2023 €million</b>
<b>Current Expenditure</b>	
<i>Homelessness</i> Additional funding is being made available to support the provision of homeless services, including emergency accommodation.	21
<i>Social Housing Current Expenditure Programme (SHCEP)</i> Increased provision under the Social Housing Current Expenditure Programme will support the delivery of 6,500 new social homes in 2023.	98
<i>Agency Supports</i> Additional funding is being made available to support the work of the Residential Tenancies Board (RTB), Housing Agency and the Approved Housing Body Regulatory Authority.	5
<i>Irish Water</i> This additional funding is being made available to cover the increasing operational costs of delivering domestic water services in 2023.	50
<i>Water Quality</i> The additional funding is being provided to meet mandatory water quality objectives as required under the EU Water Framework Directive.	3
<i>Local Government Fund</i> Equalisation funding has increased by €76m following the move to 100 per cent retention of LPT. This increase will be offset by the increased requirement by the Local Government sector to fund some level of roads/housing costs previously met by the exchequer. Additional funding is being provided to support the ongoing operation of our local authorities.	32
<i>Planning</i> This funding is being made available to allow for increased investment in the resourcing of the planning system, through additional staff for An	13

Bord Pleanála, local authorities and the Office of the Planning Regulator and support for a new planning learning and development initiative and the establishment of a new agency to regulate development in the Maritime Area, the Maritime Area Regulatory Authority.	
<i>Heritage</i> The additional funding is being provided to support: <ul style="list-style-type: none"> <li>the programmatic components of the NPWS Strategic Action Plan and the recruitment of Biodiversity Officers,</li> <li>National Monuments Service, built heritage initiatives and Heritage Ireland 2030</li> <li>Waterways Ireland in the expansion of its network</li> </ul>	9
<b>Total of selected Measures</b>	<b>231</b>

<b>Selected Measures</b>	<b>Cost in 2023 €million</b>
<b>Capital Expenditure</b>	
<i>Social Housing Delivery</i> Increased capital funding for local authorities and Approved Housing Bodies to build additional homes for social housing.	27
<i>Affordable Housing Delivery</i> Increased capital funding to deliver Cost Rental and Affordable Purchase homes in 2023 through various delivery streams.	41
<i>Specific Housing Needs</i> Increased capital funding for the delivery of Traveller accommodation and for adaptation works for the homes of older people and people with a disability.	4
<i>Irish Water</i> The additional funding will ensure the continued delivery of key major projects such as the continuing capacity and biological upgrade of the Ringsend WWTP; major sewer network upgrades in Athlone.	144
<i>Rural Water Programme</i> This additional funding is being made available to support a new programme for water services for villages and similar settlements not currently on the public water network.	5
<i>Water Quality</i> The additional funding is being provided to meet mandatory water quality objectives as required under the EU Water Framework Directive.	3
<i>Heritage</i>	5

<p>The additional funding is being provided to support:</p> <ul style="list-style-type: none"> <li>• the implementation of the NPWS Strategic Action Plan as set out in the government decision of 3 May and to support the implementation of the Conservation Measures Programme in to fulfil our obligations in relation to the Habitats' Directive.</li> <li>• the conservation of built and archaeological heritage through the Community Monuments Fund, Historic Structures Fund and Built Heritage Investment Scheme capital projects on the inland waterways, including the restoration of the Ulster Canal (including Shared Island Funds).</li> </ul>	
<p><b>Total of selected Measures</b></p>	<p><b>229</b></p>

*\*Rounding affects total*

#### D. Reconciliation of 2023 Expenditure Ceiling

Housing, Local Government and Heritage	2023
<b><u>Current Expenditure (Core)</u></b>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2022	2,559
Carryover and other ELS Pressures	129
Central Pay Agreement Provision (Existing Building Momentum Deal)	40
Allocation of Additional Resources	37
<b>Current Expenditure Ceiling (Core)</b>	<b>2,765</b>
Additional Covid-19 Allocation	5
Additional Ukraine Humanitarian Response Allocation	3
<b>Current Expenditure Ceiling (Total)</b>	<b>2,773</b>
<b><u>Capital Expenditure (Core)</u></b>	<u>€million</u>
2022 Capital Allocation per Mid-Year Expenditure Report	3,408
National Development Plan Increase	100
<b>Capital Expenditure Ceiling (Core)</b>	<b>3,508</b>
Additional National Recovery & Resilience Plan Allocation under NDP	8
<b>Capital Expenditure Ceiling (Total)</b>	<b>3,516</b>
<b><u>Ministerial Expenditure Ceiling (Core)</u></b>	<b>6,273</b>
<b><u>Ministerial Expenditure Ceiling (Total)</u></b>	<b>6,289</b>

\*Rounding may affect totals

## Chapter 13 – Justice Group

### A. Resource Allocation 2023

The 2023 expenditure ceiling for the Vote Group is presented in the table below.

Justice Group	Core	Non-Core	Total
	€m	€m	€m
Gross Voted Current Expenditure	2,991	41	3032
Gross Voted Capital Expenditure	272	-	272
<b>Total Gross Voted Expenditure</b>	<b>3,263</b>	<b>41</b>	<b>3,304</b>

Chart 1(a):

Pay, Pensions<sup>20</sup> and Non-Pay Breakdown

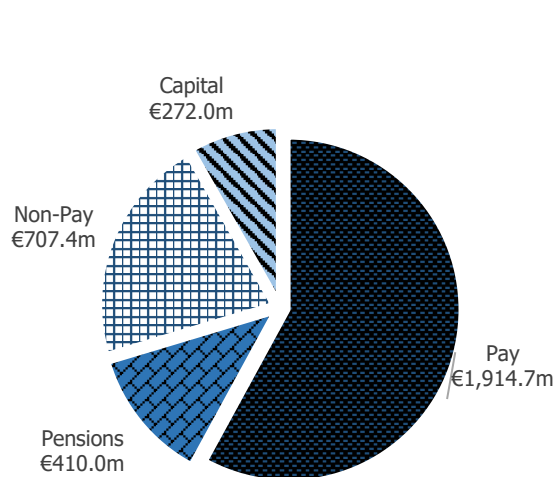
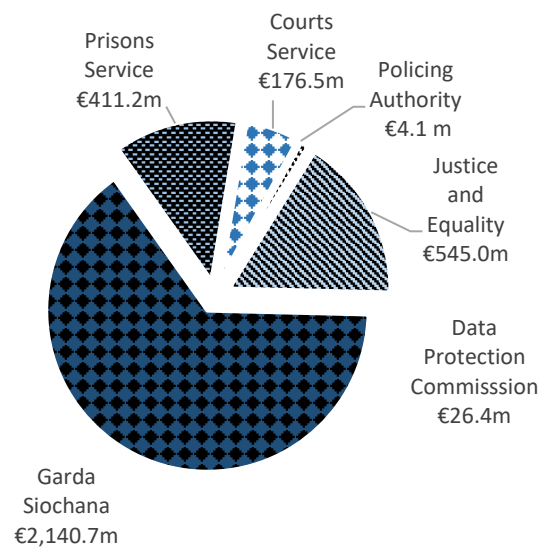


Chart 1(b):

Breakdown of Programme Expenditure



### B. Public Services to be delivered in 2023

This funding will enable a significant level of public services to be delivered in 2023 across the Vote Group. The funding provided reflects the Government's commitments to the support the broad range of services across the Justice sector.

#### Vote 20 – Garda Síochána

##### Programme A – Working with Communities to Protect and Serve

The aim of the programme is to protect and serve local communities through the ongoing maintenance of national security, the detection and prevention of crime, including the targeting and disruption of organised crime groups and by increasing compliance with road

<sup>20</sup> Retired Civil Servants are paid from the Superannuation Vote.

traffic legislation. Under this programme, the 2023 allocation will enable An Garda Síochána to:

- Recruit up to an additional 1,000 trainee Gardaí in 2023 to prioritise visible policing in both rural and urban communities;
- Recruit in the region of 430 additional Garda civilian staff to fill valuable specialist roles from ICT to scene of crime duties and perform administrative and back-office functions to facilitate the continued redeployment of trained Gardaí to frontline policing;
- Enhance operational functions including the provision of upgraded ballistic vests, enhancing network functionality to support body worn cameras, a further deployment of approximately 3,000 policing enabled mobile devices, and additional equipment for a range of Garda specialist units;
- Progress the implementation of the policing reforms in “*A Policing Service for our Future*” plan.
- Make continued investment in ICT and other capital infrastructure.

## **Vote 21 – Prisons**

### **Programme A – Administration and Provision of Safe, Secure, Humane and Rehabilitative Custody for People who are sent to Prison**

The aim of this programme is to provide safe and secure custody, dignity of care and rehabilitation to prisoners for safer communities. Under this programme, the 2023 allocation will enable the Irish Prisons Service to:

- Provide for increases in staffing across a range of functions including the *Prison Services Escort Corp* (PSEC) to reflect increases in prisoner numbers and support work training, care and rehabilitation services.
- Provide for additional expenditure across a number of non-pay areas including ICT to continue to reform service delivery. Provision has also been made for additional costs due to increased prisoner numbers.
- Continue to invest in refurbishments and upgrades throughout the prisons’ estate.

## **Vote 22 – Courts Service**

### **Programme A – Manage the Courts and Support the Judiciary**

The aim of this programme is to support the management of the Courts and support the Judiciary. Under this programme, the 2023 allocation will allow the Courts Service to:

- Progress the on-going *Courts Modernisation Programme* which will enter the “Transform” phase in 2023 to support implementation and delivery of new ways of working that will enhance the customer experience and streamline day to day functions of the organisation.

- Provide for additional staffing to support Courts Service operational and administrative activities.
- Provide additional staffing to support the implementation of the *Assisted Decision Making Act 2015*.
- Invest in sustainability initiatives to ensure compliance with Government targets for energy efficiency and decarbonisation.

#### **Vote 24 – Justice**

The Department of Justice has a broad remit covering a wide range of agencies and policy areas and is split into two distinct pillars, Criminal Justice and Civil Justice. It is responsible for key social priorities such as access to justice, prevention of domestic sexual and gender based violence, probation services, the personal insolvency service, supporting commissions and inquiries, legal aid, as well as the management of immigration. Under these programmes, the 2023 allocation will allow the Department to:

- Increase funding provision to measures and supports relevant to Domestic and Gender Based Violence (DSGBV), including funding to address acute service delivery demands, new service measures, raising awareness and the establishment of a new statutory agency with responsibility for DSGBV.
- Assign additional resources to the *International Protection Office* to assist with the response to a significant increase in applications for International Protection.
- Provide for the continued implementation of the “*Youth Justice Strategy*” in further developing and delivering programmes and early interventions for children and young people.
- Allocate additional funding to the Legal Aid Board to provide legal support to individuals under the Assisted Decision-making process.
- Support the continued work to establish the *Gambling Regulatory Authority of Ireland*.
- Provide additional staffing supports to the *Garda Síochána Ombudsman Commission* (GSOC), including in respect of the preparation for, and transition to, a new operating structure following the enactment of the *Policing, Security and Community Safety Bill*.

#### **Vote 41 – Policing Authority**

##### **Programme A – Provision of Independent Oversight of the Policing Functions of An Garda Síochána**

The aim of this programme is to oversee the performance by An Garda Síochána of its functions relating to policing services in the context of the reform and modernisation of policing in Ireland. The 2023 allocation will enable the Authority to:

- Provide additional staffing and other corporate supports to assist with preparatory work for the implementation of the *Policing, Security and Community Safety Bill*.

## Vote 44 – Data Protection Commission

### Programme A – Data Protection Regulation

The aim of this programme is to uphold the fundamental rights of individuals in the EU to have their personal data protected. Under this programme, the 2023 allocation will allow the Data Protection Commission to:

- Undertake additional recruitment to reach a total overall staffing complement of 280 in 2023, including the appointment of two additional Commissioners.
- Undertake a review of governance structures, staffing arrangements and processes in order to support the work of the Commission.
- Provide for legal costs associated with litigation arising from increases in complaints, investigations and appeals arising from decisions made by the Commission.

### C. Estimates 2023

Compared to the 2022 allocation, an additional €148 million in current expenditure and an extra €2 million in capital expenditure will be assigned to the Justice Group in 2023.

The additional funding allocated by the Government in its 2023 Budget and Estimates decisions provides a response to the challenges posed by a range of new policy initiatives and operational matters across the Justice Sector.

Full details on the allocation of the Votes 2023 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

<b>Selected Measures – Current</b>	<b>Cost in 2023 €million</b>
<b><i>Garda Members and Garda Staff</i></b>  This additional investment in recruitment will provide for the full year cost of recruitment in 2022. It will also allow for the recruitment of up to 1,000 trainee Gardaí and in the region of 430 additional Garda Staff in 2023 to underpin civilianisation and redeployment and to provide professional support to front-line policing.	€18.4
<b><i>Garda Operational Expenditure</i></b>  An additional €20.5m for Garda operational expenditure – which includes provisions for equipment for a range of specialist units, the replacement and upgrade of ballistic vests, the enhancement of network functionality to support the use of body worn cameras and a further roll out of approximately 3,000 policing enabled mobile devices.	€20.5

<p><b><i>Irish Prison Service – Additional Staffing</i></b></p> <p>Provide for increases in staffing across a range of functions including the Prison Services Escort Corp (PSEC) to reflect increases in prisoner numbers and support work training, care and rehabilitation services. This includes staffing provision for the additional capacity in the redeveloped Limerick Prison.</p>	<p>€6.5m</p>
<p><b><i>Courts Service of Ireland – Courts Modernisation Programme implementation</i></b></p> <p>Progress the on-going Courts Modernisation Programme which will enter the “Transform” phase in 2023 to support implementation and delivery of new ways of working that will enhance the customer experience and streamline day to day functions of the organisation.</p>	<p>€2.5m</p>
<p><b><i>Justice – International Protection Office</i></b></p> <p>Support the International Protection Office in processing a significant increase in applications for international protection and the additional resources required to do this.</p>	<p>€16m</p>
<p><b><i>Justice – Ukraine Response</i></b></p> <p>Support the Sector’s response to the Ukrainian crisis and costs associated with additional resources required to meet this requirement in 2023.</p>	<p>€9.2m</p>
<p><b><i>Justice – Youth Justice Strategy</i></b></p> <p>Provide for the continued implementation of the “Youth Justice Strategy” in further developing and delivering programmes and early interventions for children and young people.</p>	<p>€2.5m</p>
<p><b><i>Justice – Gambling Regulatory Authority of Ireland</i></b></p> <p>Support the establishment of the Gambling Regulatory Authority</p>	<p>€1m</p>
<p><b><i>Data Protection Commission</i></b></p> <p>Provide for additional staffing – including two additional Commissioners in 2023 in addition to other operational costs.</p>	<p>€3m</p>

#### D. Reconciliation of 2023 Expenditure Ceiling

<b>Justice Group</b>	<b>2023</b>
<b><u>Current Expenditure (Core)</u></b>	<b><u>€million</u></b>
Opening Position per Mid-Year Expenditure Report 2022	2,863
Carryover and other ELS Pressures	53
Central Pay Agreement Provision (Existing Building Momentum Deal)	30
Allocation of Additional Resources	45
<b>Current Expenditure Ceiling (Core)</b>	<b>2,991</b>
Additional Covid-19 Allocation	14
Additional Ukraine Humanitarian Response Allocation	27
<b>Current Expenditure Ceiling (Total)</b>	<b>3,032</b>
<b><u>Capital Expenditure (Core)</u></b>	<b><u>€million</u></b>
2022 Capital Allocation per Mid-Year Expenditure Report	270
National Development Plan Increase	2
<b>Capital Expenditure Ceiling (Core)</b>	<b>272</b>
<b>Capital Expenditure Ceiling (Total)</b>	<b>272</b>
<b><u>Ministerial Expenditure Ceiling (Core)</u></b>	<b>3,263</b>
<b><u>Ministerial Expenditure Ceiling (Total)</u></b>	<b>3,304</b>

\*Rounding may affect totals

## Chapter 14 – Public Expenditure and Reform

### A. Resource Allocation 2023

The 2023 expenditure ceiling for the Vote Group is presented in the table below.

PER Group	Core	Non-Core	Total
	€m	€m	€m
Gross Voted Current Expenditure	1,330	3	1,333
Gross Voted Capital Expenditure	260	40	300
<b>Total Gross Voted Expenditure</b>	<b>1,590</b>	<b>43</b>	<b>1,633</b>

\*Rounding affects total

Chart 1(a):

Pay, Pensions<sup>21</sup> and Non-Pay Breakdown

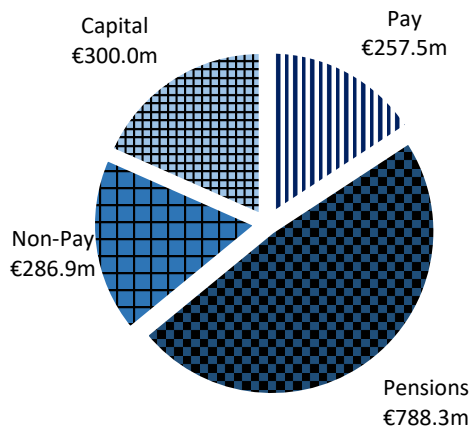
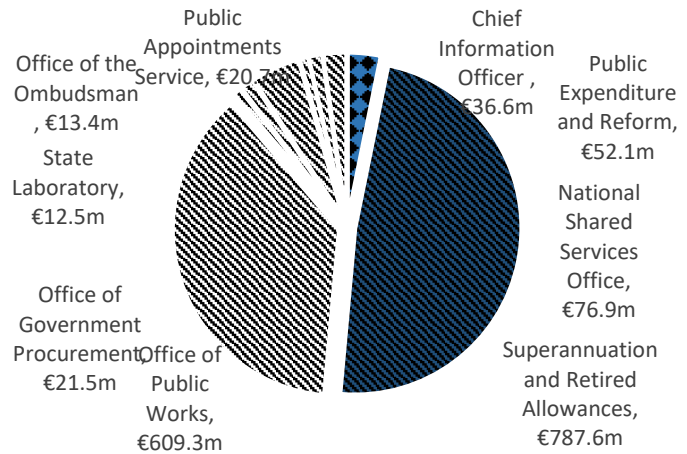


Chart 1(b):

Breakdown of Programme Expenditure



### B. Public Services to be delivered in 2023

This funding will enable a significant level of services to be delivered in 2023 across these different Votes. The funding provided reflects the Government's commitment to ensure that the State can sustainably deliver high quality public services to the citizen through its oversight of public bodies and development of shared services.

<sup>21</sup> Retired Civil Servants are paid from the Superannuation Vote.

### **Vote 11 – Public Expenditure and Reform**

The Department of Public Expenditure and Reform’s Mission, as set out in its Statement of Strategy 2021-23, is to serve the public interest through sound governance of public expenditure and by leading and enabling reform across the Civil and Public Service.

In support of this mission, the Department pursues two strategic goals:

- To manage public expenditure at sustainable levels in a planned, balanced and evidence informed manner, in order to support Ireland’s economic, social and climate goals; and
- To drive reform and innovation across the Civil and Public Service to improve service delivery to the public, and to enhance strategic policy making and public governance.

### **Vote 12 – Superannuation and Retired Allowances**

The allocation for 2023 will provide for the payment of pensions to 32,825 retired Civil Servants and the processing of 2,800 cases in accordance with Pension Scheme Rules.

### **Vote 13 – Office of Public Works**

The Office of Public Works (OPW) is a key service provider to the Government managing the Government’s estate portfolio, maintaining and presenting Ireland’s built heritage and managing Ireland’s flood risk defences. The Vote 13 funding will enable a significant level of public services to be delivered in 2023 across the Vote Group and in the main will support:

- the development and implementation of comprehensive policies, strategies and defences for mitigating flood risk and its impact on people, property, infrastructure and communities.
- the development, management, maintenance, conservation and preservation of State Buildings, including heritage under the remit of the OPW.
- the provision of accommodation for the Civil Service, and delivery of property-related services to central Government Departments and Offices

#### **Programme A Flood Risk Management**

The aim of this programme is to lead Ireland’s management of flood risk by delivering some 150 flood relief schemes under the National Development Plan 2018-2030 as part of Project Ireland 2040 and maintaining some 12,000km of river channels and 800km’s of embankment. In doing this, the OPW will minimise the risk and effect of river and coastal flooding on Ireland and its citizens.

The core outputs and service delivery of this programme are:

- to advise the Government on flood risk management and flood risk management policy;
- develop and deliver on flood risk management work programmes and measures; and
- maintain an effective programme of maintenance of river courses under the provisions of the Arterial Drainage Acts.

Under this programme, the 2023 allocation will allow the OPW to:

- commence up to seven major flood relief schemes which will provide flood protection to over 2,500 properties when completed,
- substantially complete four major flood relief schemes, providing flood protection to over 1,500 properties,
- Submit up to 12 schemes for statutory planning/consent
- continue to provide funding to Local Authorities to implement minor local flood relief works under the Minor Flood Mitigation Works and Coastal Protection Scheme,
- maintain 2,070km of Arterial Drainage Channels and 130km of Flood Defence Embankments

### **Programme B Estate Management**

The aim of this programme is to provide the best professional estate management service to the Government in managing the State's property portfolio, the provision of accommodation to government departments, maintaining and presenting Ireland's built heritage.

The core outputs and service delivery of this programme are:

- property management advisory services for central Government through the provision on property rentals, property acquisitions and accommodation needs;
- the continued maintenance and upkeep of properties as well as the development of energy efficient buildings;
- the refurbishment/fit-out of accommodation in line with current health and safety and environmental standards.

Under this programme, the 2023 allocation will allow the OPW to:

- Progress works on the Government Data Centre in Backweston and progress retrofitting of public buildings under the NRRP.
- Progress works on a major new build in Leeson Lane Dublin and fit-outs of a number of office premises, including the Distillers Building in Smithfield, and Bishops Square, in Dublin to meet the accommodation needs of client Departments and Agencies.
- Continue to manage the maintenance, minor works, universal access, mechanical and electrical works, fire safety and energy conservation of over 2,000 buildings.

- Ongoing enhancement, conservation and presentation of 760 National Monuments and 30 National Historic properties with a combined provision of 70 visitor centres, nationwide.

#### **Vote 14 – State Laboratory**

The funding for 2023 will enable the State Laboratory to continue to provide a high quality laboratory and advisory service to support National food and feed safety programmes, revenue collection and fraud prevention, Coroners' investigations into unexplained deaths, public health and environment protection initiatives and provide a centralised veterinary toxicology service to the State.

##### **Programme A: Government Analytical Laboratory and Advisory Service**

The aim of this programme is to develop and expand the State Laboratory's testing capacity and increase its range of analyses to meet the needs of its clients and comply with new legislative requirements. In 2022, the Laboratory will test for 650,000 analytes in 14,300 samples and issue 4,000 statements to assist the Courts, including Coroners.

Under this programme, the extra 2023 allocation will allow the Laboratory to increase testing for persistent organic pollutants and other contaminants in food samples for Food Safety Authority of Ireland / Department of Agriculture Food and the Marine to comply with new EU food safety legislation; to meet new EU legislative requirements for the analysis of veterinary residue samples; to respond to an increased level of requests for toxicology analysis of post mortem samples for the Coroners Service; and to maintain ICT capability to support the expansion of service and innovation in the State Laboratory and to meet the requirements of the 2021 Public Sector Cyber Security Baseline Standards.

#### **Vote 17 – Public Appointments Service**

The level of funding provided for 2023 reflects the Government's commitment in supporting the Public Appointments Service (PAS) to fulfil its statutory mandate to recruit quality staff to the civil and public service, and support and facilitate the ongoing implementation of the Guidelines on Appointments to State Boards.

##### **Programme A: Civil and Public Service Recruitment and Selection**

The aim of this programme is to source the highest quality candidates for positions in the Civil and Public Service; and to manage the attraction and assessment of candidates for appointment to State Boards in line with the agreed Guidelines.

In 2023 it is estimated that PAS will:

- Initiate 600 recruitment campaigns;
- Conduct 100,000 assessments of candidates; and
- Support the assignment of 7,500 candidates to fill vacancies.

**Vote 18 – National Shared Services Office**

The NSSO is responsible for the delivery of shared services within the Civil Service. This currently includes HR Services, Payroll Services and Financial Shared Services which commenced in 2022.

**Programme A: NSSO Function**

The aim of this programme is to provide a support function for the running of the Office. This includes the following cost centres: Corporate, HR, ICT, a new Transformation Management Office, Internal Audit and Customer Support Services. This also includes the Financial Management Shared Services project.

**Programme B: HR Shared Services**

HR Shared Services provides HR and pensions administration and applies the Government's HR and pension policies for 43,500 Civil Servants from 47 Public Service Bodies (PSBs), including all Government departments.

**Programme C: Payroll Shared Services**

Payroll Shared Services provides payroll and related payments to over 148,000 payees, of whom 60,000 are pensioners. This includes 56 pay groups covering all Government departments and a range of public service bodies.

**Programme D: Finance Shared Services**

The Financial Management Shared Services project is continuing the development of a new finance technology and business process solution for Government. The introduction of a single finance technology platform will replace 31 existing finance systems across Government Departments and offices, and facilitate transaction processing in Finance Shared Services. It will use common technology and standardised procedures for the delivery of core finance and accounting processes to in-scope organisations. Finance Shared Services commenced in 2022 with the first group of organisations successfully transitioning to and transacting on the Shared Service.

**Vote 19 – Office of the Ombudsman**

The Office of the Ombudsman Vote (the Office) encompasses the Office of the Ombudsman, the Office of the Information Commissioner, the Commissioner for Environmental Information, the Secretariat to the Standards in Public Office Commission, the Secretariat to the Referendum Commission and the Secretariat to the Commission for Public Service Appointments.

The Office is scheduled to commence the operations of the Office of Protected Disclosures Commission on 1 January 2023.

**Programme A: Ombudsman Function/Office of the Commission for Public Service Appointments**

The function of the Office of the Ombudsman is to investigate complaints from members of the public who believe that they have been unfairly treated by certain public bodies.

The Commission for Public Service Appointments is Ireland's regulator for public service recruitment. Its primary statutory responsibility is to set standards for recruitment and selection, which it published as codes of practice. It safeguards these standards through regular monitoring and auditing of recruitment and selection activities.

This Programme also includes the salaries, wages and allowances for staff working in the shared services area of the Office of the Ombudsman Vote (including Human Resources, Finance/Accommodation Unit, ICT Unit and Quality, Stakeholder Engagement and Communications Section) which encompasses the Office of the Ombudsman, the Office of the Information Commissioner, the Commissioner for Environmental Information, the secretariat to the Standards in Public office Commission, the Secretariat to the Referendum Commission and the Secretariat to the Commission for Public Service Appointments.

The Office is scheduled to commence the operations of the Office of Protected Disclosures Commission on 1 January 2023.

**Programme B: Standards in Public Office Commission**

The Standards in Public Office Commission is an independent body established in December 2001 by the Standards in Public Office Act, 2001. It has six members and is chaired by a former Judge of the High Court. It has roles under four separate pieces of legislation. Its functions include supervising the disclosure of interests and compliance with tax clearance requirements, disclosure of donations and election expenditure and the expenditure of state funding received by politicians. It is also the Regulator of Lobbying.

**Programme C: Office of the Information Commissioner/Office of the Commission for Environmental Information**

The Freedom of Information Act gives people a right of access to records held by many public bodies. The Office of the Information Commissioner reviews decisions, in a fair and independent way, made by public bodies in relation to Freedom of Information.

The role of the Commissioner for Environmental Information is to decide on appeals by members of the public who are not satisfied with the outcome of their requests to public authorities for environmental information.

The European Communities (re-use of Public Sector Information)(Amendment) Regulations 2015 provide that the Information Commissioner is designated as the Appeal Commissioner. The Commissioner accepts applications for review of decisions taken by public bodies under these Regulations.

### **Vote 39 – Office of Government Procurement**

The Government has committed to lead the Procurement Reform Programme (“PRP”), bringing procurement policy and operations together and focusing on building procurement capacity and capability across the public service.

The Office of Government Procurement (OGP) has centralised policy, strategy and operations in one body leading to a coherent and consistent approach to public procurement.

The aim of the Procurement Reform Programme is to develop procurement capacity and capability across the public service. Some of the core outputs and services to be provided by OGP in 2023 are:

- Delivering value for money, transparency and accountability through greater and more consistent usage of centralised procurement arrangements remains the OGP’s core area of focus;
- To deliver improved procurement capability in the public service, which will yield financial, performance and risk management benefits to the State;
- Further develop, implement and action medium term strategy for construction procurement including through the Capital Works Management Framework (CWMF)
- Continue to enhance the supports to promote SME access to public procurement
- Support Future Jobs Ireland, the Climate Action Plan and strategic approaches to public procurement (including green and social considerations), through focused procurement policy initiatives;
- To publish and deliver a schedule of Contracts and-planned centralised procurement arrangements giving advance notice to Public Service Bodies (PSBs) and the supply markets of planned significant tenders;
- Leading on all national procurement policy, including eProcurement and eInvoicing, and driving Ireland’s contribution to EU and international public sector procurement policy;
- Leveraging spend and tendering analytics and data management.
- Deliver Commercial Skills training, including procurement elements, across the public sector through the OGP’s Commercial Skills Academy in support of the National Development Plan (NDP)
- Further develop the overarching policy framework for public procurement in Ireland including promoting social and green environmental considerations
- Manage and maintain the national procurement platform, eTenders
- Lead on the development of a public service strategy for the digital transformation of public procurement.

### **Vote 43 – Office of Government Chief Information Officer**

The Office of the Government Chief Information Officer (OGCIO) leads on the digital agenda across government, which is a key enabler of public service transformation. The OGCIO works in collaboration with Government Departments and agencies across the Civil and Public Service to ensure the delivery of the benefits of digital transformation of public services to both individuals and businesses.

Reflecting the commitments in **Harnessing Digital** – the Digital Ireland Framework and **Connecting Government 2030: A Digital and ICT Strategy for the Irish Public Service**, and in helping Ireland fulfil its EU obligations, Budget 2023 will support:

- Driving a step-change in the digital transformation of public services
- Implementation of the first iteration of a Life Events portal
- Establishment of base registries and virtual data rooms as envisaged in the Public Service Data Strategy
- Maintaining and enhancing the Build to Share suite of services
- Implementation of the National Low Latency Network, a National Resilience and Recovery Plan project
- Implementation of EU Regulations - (eIDAS Regulation and the Single Digital Gateway Regulation)

### C. Estimates 2023: Summary of New Measures

#### **Vote 43**

Compared to the 2022 allocation, an additional €0.7 million in current expenditure and an extra €6.3 million in core capital expenditure is being allocated to the OGCIO in 2023. Some of the extra capital will fund the:

- Implementation of the first iteration of a Life Events portal; and
- Establishment of base registries and virtual data rooms as envisaged in the Public Service Data Strategy and supported by Connecting Government 2030, the digital and ICT Strategy for the Irish Public Service.

#### D. Reconciliation of 2023 Expenditure Ceiling

PER Group	2023
<b><u>Current Expenditure (Core)</u></b>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2022	1,228
Superannuation ELS Pressures (Vote 12)	80
Central Pay Agreement Provision (Existing Building Momentum Deal)	8
Allocation of Additional Resources	13
<b>Current Expenditure Ceiling (Core)</b>	<b>1,330</b>
Additional Brexit Adjustment Reserve Allocation	2
Additional Ukraine Humanitarian Response Allocation	1
<b>Current Expenditure Ceiling (Total)</b>	<b>1,333</b>
<b><u>Capital Expenditure (Core)</u></b>	<u>€million</u>
2022 Capital Allocation per Mid-Year Expenditure Report	224
National Development Plan Increase	36
<b>Capital Expenditure Ceiling (Core)</b>	<b>260</b>
Additional National Recovery & Resilience Plan Allocation under NDP	40
<b>Capital Expenditure Ceiling (Total)</b>	<b>300</b>
<b><u>Ministerial Expenditure Ceiling (Core)</u></b>	<b>1,590</b>
<b><u>Ministerial Expenditure Ceiling (Total)</u></b>	<b>1,633</b>

\*Rounding may affect totals

## Chapter 15 – Rural and Community Development

### A. Resource Allocation 2023

The 2023 expenditure ceiling for the Vote Group is presented in the table below.

Rural and Community Development	Core	Non-Core	Total
	€m	€m	€m
Gross Voted Current Expenditure	197	-	197
Gross Voted Capital Expenditure	196	-	196
<b>Total Gross Voted Expenditure</b>	<b>393</b>	<b>-</b>	<b>393</b>

\*Rounding affects total

Chart 1(a):

Pay, Pensions<sup>22</sup> and Non-Pay Breakdown

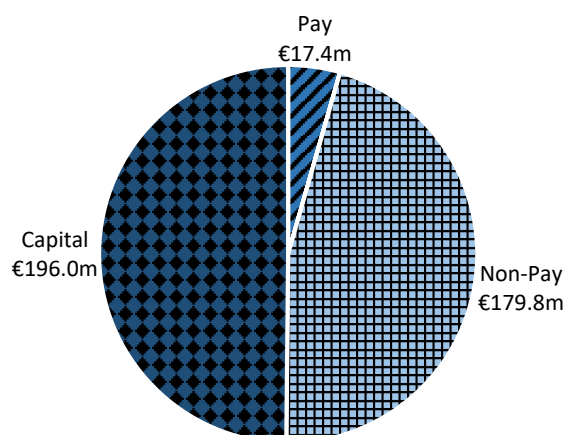
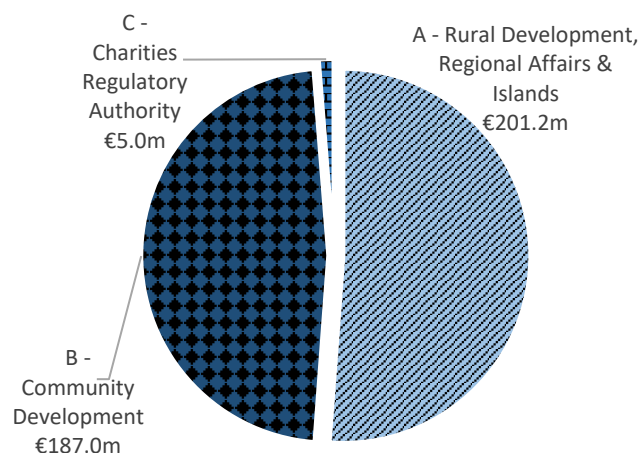


Chart 1(b):

Breakdown of Programme Expenditure



### B. Public Services to be delivered in 2023

This funding will enable a significant level of public services to be delivered in 2023 across the Vote Group. The funding provided reflects the Government's commitment to strengthen rural economies and communities; assist the sustainable development of our island communities; and support vibrant inclusive communities throughout the country.

#### Programme A – Rural Development, Regional Affairs and Islands

The aim of this programme is to support the economic and social development of rural areas and the offshore islands, and to contribute to regionally balanced development. This objective is framed by both Our Rural Future 2021-2025 and the revised National Development Plan.

<sup>22</sup> Retired Civil Servants are paid from the Superannuation Vote.

Under this programme, the 2023 allocation will allow the Department to:

- Deliver commitments under Our Rural Future, rural recreation supports, and the Towns Centres First initiative.
- Continue to invest in rural regeneration and development through a range of capital schemes, including the Rural Regeneration and Development Fund, Town and Village Renewal and the Outdoor Recreation Infrastructure Scheme.
- Fund activity under the Department's capital programmes, including the next iteration of the LEADER programme, which is due to come into effect in 2023.
- To ensure continued provision of lifeline transport services and the maintenance and upgrade of essential island infrastructure.

### **Programme B – Community Development**

The aim of this programme is to promote and support the development of vibrant inclusive communities, and of the community and voluntary sector.

Under this programme, the 2023 allocation will allow the Department to:

- Continue and improve delivery of all of our community development schemes, with increases in funding for schemes such as SICAP, the Community Services Programme, supports for volunteering, and mentoring for social enterprises.
- Strengthen local participation through supports for Public Participation Networks and Local Community Development Committees.
- Increase funding under the newly established Community Centre Investment Fund.
- Continue to support the community response to arrivals from the Ukraine.

### **Programme C – Charities Regulatory Authority**

The aim of this programme is to ensure the development and operation of effective regulation for the charities sector. Funding of €4.9 million is provided to the Charities Regulatory Authority to enable it to meet its statutory obligations under the Charities Act 2009, including the establishment and maintenance of a public register of charities operating in Ireland. The objective of the CRA is to strengthen public trust and confidence in charities, provide proportionate risk based regulation and protection, promote compliance, and enhance engagement, operational efficiency and service delivery.

## **C. Estimates 2023**

Compared to the 2022 allocation, an additional €10 million in current expenditure and an extra €4 million in capital expenditure is being allocated to the Department of Rural and Community Development in 2023. A further €11 million is being assigned to the Department to help with community based assistance for those arriving from the Ukraine.

The additional funding allocated by the Government in its 2023 Budget and Estimates decisions responds to the policy objectives in both Our Rural Future and the revised National

Development Plan. These additional measures funded in 2023 are set out in more detail below. Full details on the allocation of the Votes' 2023 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

### **Selected New Measures**

- Programme A – Rural Development, Regional Affairs and Islands
  - Increased funding to support lifeline transport services for the islands – €1 million
  - Increased funding for key schemes such as the Local Improvement Scheme (+1m) and CLÁR (+0.5m) - €1.5 million
  - Increased funding for the Outdoor Recreation Infrastructure Scheme in the context of the forthcoming National Outdoor Recreation Strategy – €1 million
  
- Programme B – Community Development
  - Increased funding for the Community Services Programme to implement a new funding model for supported organisations – €3.5 million
  - Enhanced social community supports through the European Social Fund - €1 million
  - Increased funding for SICAP and similar type supports – €2.2 million
  - Enhance volunteering supports (+€1m) and assisting the work completed by Public Participation Networks (+€0.4m) – €1.4 million
  - Increased funding to Water Safety Ireland to assist in their role – €0.2 million
  - Assisting the community response to Ukrainian arrivals – €11 million
  - Additional funding for the new Community Centres Investment Fund, which launched in 2022 and will benefit both rural and urban communities
  
- Programme C – Charities Regulatory Authority
  - Additional funding to the Charities Regulatory Authority to regulate the sector – €0.3 million

#### D. Reconciliation of 2023 Expenditure Ceiling

<b>Rural and Community Development</b>	<b>2023</b>
<b><u>Current Expenditure (Core)</u></b>	<b><u>€million</u></b>
Opening Position per Mid-Year Expenditure Report 2022	<b>187</b>
Carryover and other ELS Pressures	2
Central Pay Agreement Provision (Existing Building Momentum Deal)	1
Allocation of Additional Resources	8
<b>Current Expenditure Ceiling (Core)</b>	<b>197</b>
<b>Current Expenditure Ceiling (Total)</b>	<b>197</b>
<b><u>Capital Expenditure (Core)</u></b>	<b><u>€million</u></b>
2022 Capital Allocation per Mid-Year Expenditure Report	192
National Development Plan Increase	4
<b>Capital Expenditure Ceiling (Core)</b>	<b>196</b>
<b>Capital Expenditure Ceiling (Total)</b>	<b>196</b>
<b><u>Ministerial Expenditure Ceiling (Core)</u></b>	<b>393</b>
<b><u>Ministerial Expenditure Ceiling (Total)</u></b>	<b>393</b>

\*Rounding may affect totals

## Chapter 16 – Social Protection

### A. Resource Allocation 2023

The 2023 expenditure ceiling for the Vote Group is presented in the table below.

Social Protection	Core	Non-Core	Total
	€m	€m	€m
Gross Voted Current Expenditure	23,387	0	23,387
Gross Voted Capital Expenditure	16	0	16
<b>Total Gross Voted Expenditure</b>	<b>23,403</b>	<b>0</b>	<b>23,403</b>

\*Rounding affects total

Chart 1(a):

Pay, Pensions<sup>23</sup> and Non-Pay Breakdown

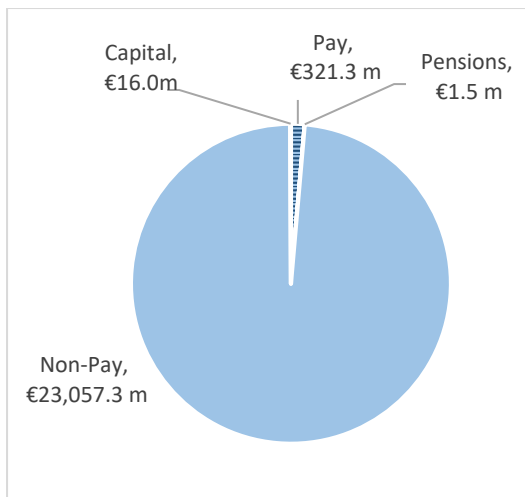
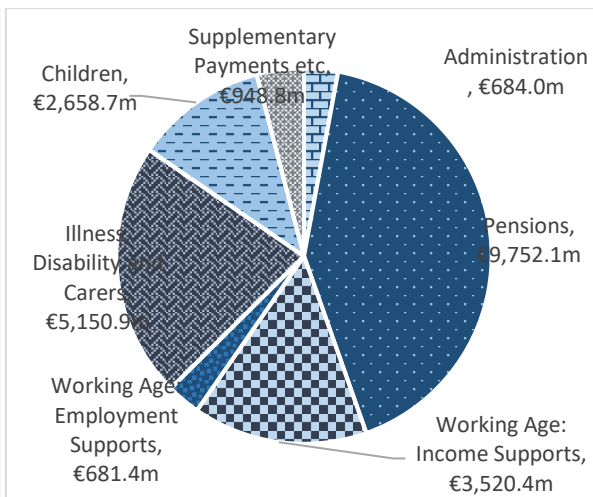


Chart 1(b):

Breakdown of Programme Expenditure



### B. Public Services to be delivered in 2023

This funding will enable a significant level of public services to be delivered in 2023 across the Vote Group. The funding provided reflects the Government’s commitment to promote active participation and inclusion in society through the framework of the provision of income supports, employment services and other services.

#### **Programme A – Social Assistance Schemes, Services, Administration and Payment to Social Insurance Fund and Social Insurance Fund Income and Expenditure**

The aim of this Programme (including the Social Insurance Fund) is to provide income supports, as well as employment and community services to enable people to participate in society in a positive way and to alleviate poverty.

<sup>23</sup> Retired Civil Servants are paid from the Superannuation Vote.

Under this programme, the 2023 allocation will allow the Department to deliver:

- better outcomes in tackling poverty for children and families, people of working age, including jobseekers, people with disabilities, carers, and older people, through providing appropriate income supports;
- an adequate and sustainable social protection and pension support system, particularly having regard to the challenges caused by demographic pressures;
- social policy development across areas such as pensions, child income support, disability and jobseekers, including the maintenance of the social insurance system;
- a wide range of weekly social insurance and social assistance income support schemes such as:
  - pensions;
  - working age supports;
  - income supports for illness, disability and carers;
  - Child Benefit payments; and
  - assistance with key household bills.

### C. Estimates 2023

The additional funding allocated by the Government in its 2023 Budget and Estimates decisions provides a means to protect our most vulnerable citizens against the rising cost of living, as well deliver better outcomes in tackling poverty. Selected new measures are set out below. Full details on the allocation of the Votes 2023 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

#### SUMMARY OF BUDGET PACKAGE MEASURES

	Cost in 2023 (€m)
<i>Weekly Personal and Qualified Adult rates of payment - Working Age recipients</i> Increase the weekly rates of payment to all working age recipients by €12 per week, with proportionate increase for qualified adults and those on reduced rates of payment. Full €12 increase for young jobseekers. [Implementation Date: January 2023]	436.2
<i>Weekly Personal and Qualified Adult Rates of Payment – Pensioners</i> Increase the weekly rate of all pension payments (for those aged 66 and over) by €12 per week with proportionate increases for qualified adults and those on reduced rates of payment. [Implementation Date: January 2023]	447.3
<i>Working Family Payment Income Thresholds</i> Increase the Working Family Payment Thresholds by €40 per week [Implementation Date: January 2023]	16.8

<i>Fuel Allowance</i>	
(a) Increase the means threshold for Fuel Allowance for those aged over 70 to €500 per week for a single person, and to €1,000 per week for a couple	53.5
(b) Increase the Fuel Allowance means threshold from €120 to €200 per week above the rate of State Pension Contributory (an increase of €80 per week)	9.8
(c) Disregard Disablement Benefit in the means test for Fuel Allowance	0.0
(d) Disregard half-rate Carer's Allowance in the means test for Fuel Allowance	0.0
[Implementation Date: January 2023]	0.0
<i>Qualified Child Increase</i>	
(a) Increase the weekly rate of the qualified child increase for children aged 12 and over by €2 per week, from €48 to €50 per week.	30.4
(b) Increase the weekly rate of the qualified child increase for children under the age of 12 by €2 per week, from €40 to €42 per week. [Implementation Date: January 2023]	
<i>Disability Allowance and Blind Pension earnings disregards</i>	
Increase the earnings disregards on both Disability Allowance and Blind Pension by €25, from €140 to €165 per week	1.0
[Implementation Date: January 2023]	
<i>Employment Support Schemes</i>	
Increase the top up payment for Community Employment, TUS, and Rural Social Scheme by €5, from €22.50 to €27.50 per week	7.8
[Implementation Date: January 2023]	
<i>Reasonable Accommodation Fund</i>	
Amalgamate the four Reasonable Accommodation Fund (RAF) grants into a single, flexible grant with increased funding	1.0
[Implementation Date: January 2023]	
<i>Farm Assist</i>	
Disregard the first €5,000 of income received agri-environmental schemes (currently €2,540)	0.5
[Implementation Date: January 2023]	
<i>Pilot Food Poverty Programme</i>	
Develop and implement a pilot scheme, based on a case work model, to support people experiencing food poverty.	0.4
[Implementation Date: January 2023]	
<i>Domiciliary Care Allowance</i>	
(a) Increase the rate of Domiciliary Care Allowance by €20.50, from €309.50 to €330 per month	14.1
(b) Provide Domiciliary Care Allowance (DCA) to parents of babies who remain in an acute hospital after birth for a period of 6 months	1.0
[Implementation Date: January 2023]	
<i>JobsPlus</i>	
Extend access to the JobsPlus scheme for disadvantaged and minority backgrounds.	0.1
[Implementation Date: January 2023]	
<b>Total</b>	<b>1,019.9</b>

**SUMMARY OF 2022 ONCE-OFF MEASURES**

	Cost in 2022 (€m)
<p><b>Cost of Living Support</b>                      A 100% Cost of Living Support will be paid this year to recipients of long-term social welfare payments (minimum payment of €20)                      [Implementation Date: October 2022]</p>	316.4
<p><b>Fuel Allowance</b>                      Pay a Lump Sum of €400 to all Fuel Allowance recipients                      [Implementation Date: November 2022]</p>	148.5
<p><b>Child Benefit</b>                      Pay a double payment of Child Benefit in November 2022                      [Implementation Date: November 2022]</p>	170.4
<p><b>Living Alone Allowance</b>                      Pay a once-off payment of €200 to people in receipt of the Living Alone Allowance                      [Implementation Date: November 2022]</p>	46.0
<p><b>Working Family Payment</b>                      Pay a once-off payment of €500 to people in receipt of the Working Family Payment                      [Implementation Date: November 2022]</p>	23.0
<p><b>Disability Allowance, Blind Pension, Invalidity Pension and Carer's Support Grant</b>                      Pay a once-off payment of €500 to recipients of Disability Allowance, Blind Pension, Invalidity Pension and Carer's Support Grant                      [Implementation Date: November 2022]</p>	175.0
<p><b>Christmas Bonus</b>                      A 100% Christmas Bonus will be paid this year to recipients of long-term social welfare payments (providing for a minimum payment of €20)                      [Implementation Date: December 2022]</p>	293.7
<b>Total</b>	<b>1,173.0</b>

#### D. Reconciliation of 2023 Expenditure Ceiling

<b>Social Protection</b>	<b>2023</b>
<b><u>Current Expenditure (Core)</u></b>	<b><u>€million</u></b>
Opening Position per Mid-Year Expenditure Report 2022	<b>22,250</b>
Demographics	183
Carryover and other ELS Pressures	-78
Central Pay Agreement Provision (Existing Building Momentum Deal)	12
Allocation of Additional Resources	1,020
<b>Current Expenditure Ceiling (Core)</b>	<b>23,387</b>
<b>Current Expenditure Ceiling (Total)</b>	<b>23,387</b>
<b><u>Capital Expenditure (Core)</u></b>	<b><u>€million</u></b>
2022 Capital Allocation per Mid-Year Expenditure Report	<b>16</b>
National Development Plan Increase	-
<b>Capital Expenditure Ceiling (Core)</b>	<b>16</b>
<b>Capital Expenditure Ceiling (Total)</b>	<b>16</b>
<b><u>Ministerial Expenditure Ceiling (Core)</u></b>	<b>23,403</b>
<b><u>Ministerial Expenditure Ceiling (Total)</u></b>	<b>23,403</b>

\*Rounding may affect totals

## Chapter 17 – Taoiseach’s Group

### A. Resource Allocation 2023

The 2023 expenditure ceiling for the Vote Group is presented in the table below.

Taoiseach’s Group	Core	Non-Core	Total
	€m	€m	€m
Gross Voted Current Expenditure	243	3	246
Gross Voted Capital Expenditure	0	0	0
<b>Total Gross Voted Expenditure</b>	<b>243</b>	<b>3</b>	<b>246</b>

\*Rounding affects total

Chart 1(a):  
Pay, Pensions<sup>24</sup> and Non-Pay Breakdown

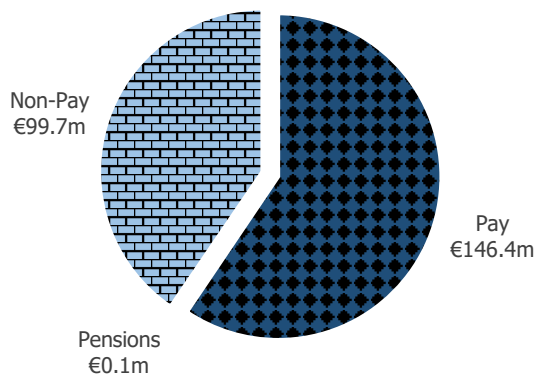
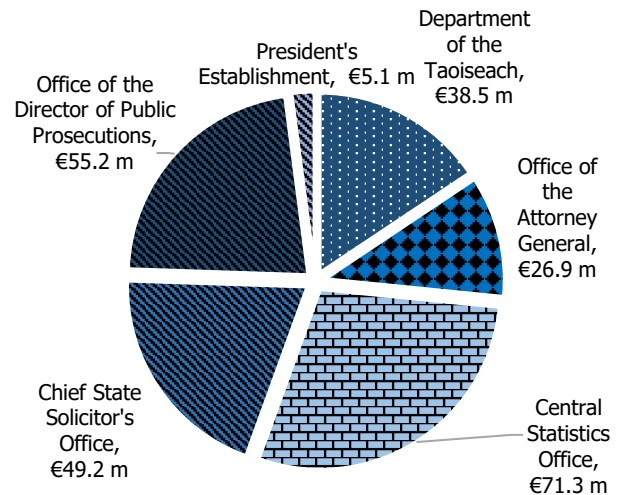


Chart 1(b):  
Breakdown of Programme Expenditure



### B. Public Services to be delivered in 2023

The funding provided for the Taoiseach Group in 2023 reflects the importance of the key Constitutional Office of the President, the Offices of the Attorney General, the Chief State Solicitor and the Director of Public Prosecutions. In addition, funding for this Group supports the Department of the Taoiseach and the Central Statistics Office. This funding will enable a significant level of public services to be delivered in 2023 across the Vote Group.

#### Vote 1 – President’s Establishment

This funding reflects the Government’s commitment in support of the President in the execution of his constitutional, legal and representational duties and responsibilities.

#### Programme A – Administration

<sup>24</sup> Retired Civil Servants are paid from the Superannuation Vote.

The funding provided reflects the Exchequer commitment in support of the President in the execution of his constitutional, legal and representational duties and responsibilities.

### **Programme B – Centenarian Bounty**

The aim of this Programme is to ensure that the Centenarian Bounty is operated in a timely and efficient manner in 2023. The Centenarian Bounty will issue to all qualifying applicants, the Centenarian Medal will issue to all centenarians who have reached their 101st or subsequent birthday.

### **Vote 2 – Department of the Taoiseach**

The aim of this programme is to help the Taoiseach and the Government to ensure a sustainable economy and a successful society, to pursue Ireland’s interests abroad, to implement the Government’s Programme and to build a better future for Ireland and all her citizens.

### **Programme A – Supporting the work of the Taoiseach and Government**

Under this programme, the 2023 allocation will allow the Department to:

- Support the executive functions of the Taoiseach and Government and advance the Government’s priorities and policy development through the Cabinet Committee structure.
- Support and sustain Ireland’s economy including responding to challenges from cost of living increases.
- Plan for the future in relation to Climate Change, Housing, Brexit and the work of the Shared Island Unit and the Citizens’ Assemblies.
- Continue to support the whole-of-Government response to COVID-19 including communicating public information.

### **Vote 3 – Office of the Attorney General**

This funding allows for the delivery of the legislative programme as outlined in the programme for Government as economically and efficiently as possible.

### **Delivery of Professional Legal Services to Government, Departments and Offices**

The aim of this programme is to allow the Office of the Attorney General to deliver on its commitment to provide the highest standard of professional legal services to Government Departments and Offices as economically and efficiently as possible and to support adherence to the rule of law.

Under this programme, the 2023 allocation will allow the Office to deliver on the legislative programme as outlined in the programme for Government, to finalise the consolidation and revision of planning legislation and to ensure the continued delivery of professional legal services to Government, Departments and Offices.

## **Vote 4 – Central Statistics Office**

The funding provided to the Central Statistics Office (CSO) reflects the Government's commitment to supporting a key piece of State infrastructure.

The 2023 funding provides the CSO with the capacity to deliver its Annual Statistical Work Programme, allowing it to comply with its obligations under national and EU law. The funding also makes some provision in support of work the CSO is undertaking to support the wider Civil and Public Service (CPS) to enhance data management and integration in support of key policy objectives and to help improve data quality across the public sector. Improvement in data science, engineering, literacy and utilisation across the Irish public service is crucial in furnishing data informed insight to underpin responses to the increasingly complex policy and strategic challenges Ireland is facing.

Ireland's independent official statistical system is an integral part of the foundation of a modern democracy and ensures that the people of Ireland can live in an informed society.

### **Programme A – Delivery of Annual Statistical Programme**

**Core work programme:** Firstly, the aim of this Programme is to ensure that the CSO captures the changing state of Ireland's economy and society for its broad range of users. The CSO is mandated to provide timely and accurate collection, compilation, extraction and dissemination of statistical data and insights. The CSO aims to describe Ireland, its people, economy, society and environment through verifiable data and accurate information to support impartial insight accessible to all.

The 2023 allocation will allow the CSO to deliver its ongoing Statistical Work Programme. The core work programme has six broad themes: people and society, labour market and earnings, business sectors, economy, environment, and general statistical publications. The programme delivers over 400 statistical publications annually via the CSO website, available at this link: <https://www.cso.ie/en/aboutus/lgdp/cgt/ocg/swp/swp2022/>.

**Cyclical Statistical Projects:** The 2023 allocation includes funding for cyclical statistical projects. In 2023 these projects include the finalisation of work arising from the 2022 Census of Population (COP), the planning of Census 2027, the Household Budget Survey which provides a key input into the compilation of the Consumer Price Index and the delivery of a Farm Structure Survey.

**Growing up in Ireland (GUI)** is the national longitudinal study of children and young people in Ireland. Established in 2006, it has followed two cohorts of children, now aged 13 and 25 years of age. It generates an important evidence based position on children's lives and has been used extensively across Government to inform policy development. Following a Government decision in 2019, the model of delivery of GUI is changing from a contractual arrangement to a partnership between the Department of Children, Equality, Disability, Integration and Youth and the CSO. This is reflected in the 2023 CSO Vote via a Budget transfer.

**Supporting National policy development & evaluation:** The analysis and insight required for effective public policy making and evaluation cannot be achieved without discoverable, accessible, fit for purpose underlying data. The CSO will continue to drive improvements in data infrastructure and quality across the public administrative system by further realising the coordination role provided for in the Statistics Act, 1993.

## **Vote 5 – Office of the Director of Public Prosecutions**

### **Programme A – Provision of Prosecution Service**

The aim of this Programme is to provide a prosecution service that is independent, fair and effective. Under this Programme, the allocation for 2023 will allow the Office to support the Director of Public Prosecutions in the direction and supervision of public prosecutions and related criminal matters received from An Garda Síochána and from other specialised investigative agencies.

## **Vote 6 – Office of the Chief State Solicitor**

### **Programme A – Provision of Legal Services**

The aim of this Programme is to deliver a high quality specialist solicitor service to the Attorney General and Government Departments and Offices. Under this Programme, the allocation for 2023 will allow the Office to provide services areas of litigation, advisory and transactional legal matters such as conveyancing and commercial contracts.

## **C. Estimates 2023**

Compared to the 2022 allocation, a reduction of €39 million in current expenditure is being applied to the Taoiseach vote group in 2023 in the main, to reflect the reduced requirement in a post Census year.

The funding allocated by the Government in its 2023 Budget and Estimates decisions provides a response to the challenges posed by requirements across the Vote Group. Selected new measures are set in more detail below. Full details on the allocation of the Vote's 2023 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

### **Selected New Measures**

- Vote 1 – President's Establishment
  - Increase in staffing/resources to provide for key priorities in 2023 - €0.195 million
- Vote 2 – Department of the Taoiseach
  - Increase in staffing/resources to provide for key priorities in 2023 - €0.9 million

- Vote 3 – Office of the Attorney General
  - Increase in staffing/resources to provide for key priorities in 2023 - €0.5 million
  
- Vote 4 – Central Statistics Office
  - Increase in staffing/resources to provide for key priorities in 2023 - €3.6 million
  - Growing Up in Ireland Survey - €2.356 million
  - Additional technology supports to include improved Data Security and Accessibility €2 million
  
- Vote 5 – Office of the Director of Public Prosecutions
  - Increase in staff and resources to provide for increased volume/complexity of criminal investigation files - €6 million
  
- All Votes within the Taoiseach Group
  - Increased provision to provide for pay agreement increases - €5 million

#### D. Reconciliation of 2023 Expenditure Ceiling

<b>Taoiseach's Group</b>	<b>2023</b>
<b><u>Current Expenditure (Core)</u></b>	<b><u>€million</u></b>
Opening Position per Mid-Year Expenditure Report 2022	<b>277</b>
Carryover and other ELS Pressures	-39
Central Pay Agreement Provision (Existing Building Momentum Deal)	5
<b>Current Expenditure Ceiling (Core)</b>	<b>243</b>
Additional Covid-19 Allocation	2
Additional National Recovery & Resilience Plan Allocation	1
<b>Current Expenditure Ceiling (Total)</b>	<b>246</b>
<b><u>Capital Expenditure (Core)</u></b>	<b><u>€million</u></b>
2022 Capital Allocation per Mid-Year Expenditure Report	<b>0</b>
National Development Plan Increase	-
<b>Capital Expenditure Ceiling (Core)</b>	<b>0</b>
<b><u>Ministerial Expenditure Ceiling (Core)</u></b>	<b>243</b>
<b><u>Ministerial Expenditure Ceiling (Total)</u></b>	<b>246</b>

\*Rounding may affect totals

# Chapter 18 – Tourism, Culture, Arts, Gaeltacht, Sport and Media

## A. Resource Allocation 2023

The 2023 expenditure ceiling for the Vote Group is presented in the table below.

DTCAGSM	Core	Non-Core	Total
	€m	€m	€m
Gross Voted Current Expenditure	846	90	936
Gross Voted Capital Expenditure	206	-	206
<b>Total Gross Voted Expenditure</b>	<b>1,052</b>	<b>90</b>	<b>1,142</b>

\*Rounding affects total

Chart 1(a):

Pay, Pensions<sup>25</sup> and Non-Pay Breakdown

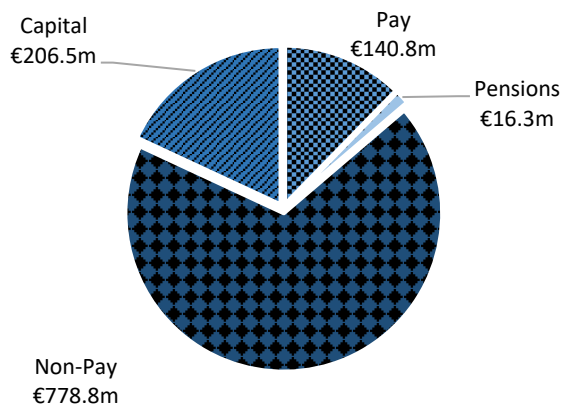
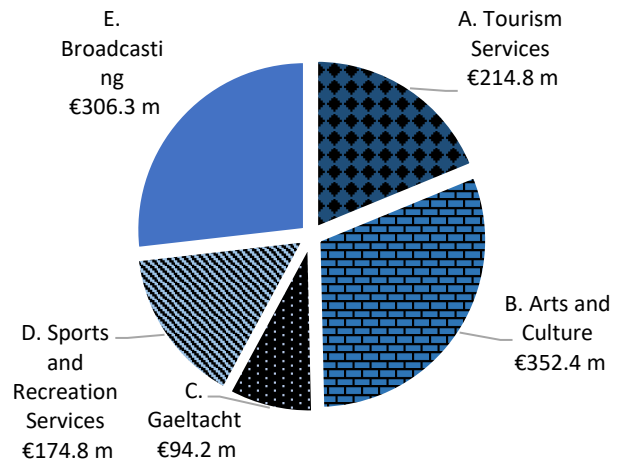


Chart 1(b):

Breakdown of Programme Expenditure



## B. Public Services to be delivered in 2023

Funding in 2023 will help maintain and develop core capacity in the tourism industry; ensure that our arts, artists, cultural heritage and our audio visual industry are sustained; provide increased support for Gaeilge as a living language in the Gaeltacht and the wider Irish language sector; support the sports sector and sustain Irish sporting life; and increase support for our broadcasting and media sector with a focus on the establishment of the new regulator Coimisiún na Meán.

Overall funding is designed to grow and develop all areas through core funding and to support the sectors through the post COVID-19 pandemic recovery with once-off funding in 2023.

<sup>25</sup> Retired Civil Servants are paid from the Superannuation Vote.

### **Programme A – Tourism Services**

The aim of this programme is to support the tourism industry to recover and grow in a sustainable way.

Under this programme, the 2023 allocation will allow the Department to:

- Sustain core capacity in the industry;
- Extend the enhanced international marketing due to the challenging 2023 outlook;
- Support Fáilte Ireland initiatives; e.g. Enhancing festivals and other domestic marketing initiatives; US college football initiative and digital transformation ; and
- Sustain support for Tourism Product development.

### **Programme B – Arts and Culture**

The aim of this programme is to promote and develop Ireland’s world class artistic and creative strengths at home and abroad, maximising their societal and economic value for the country, and supporting the arts and the entertainment sector through the post COVID-19 pandemic recovery.

Under this programme, the 2023 allocation will allow the Department to:

- Continue and expand its support of arts, artists and the arts sector as a whole including the Basic Income for the Arts Pilot and maintaining Arts Council funding at €130m for 2023;
- Enhance support to the National Cultural Institutions;
- Support for Night-time Economy initiative; Culture Ireland; Creative Ireland Programme; and the audio visual industry; and
- Support the National Centre for Research and Remembrance.

### **Programme C – Gaeltacht**

The aim of this programme is to support Gaeilge / Irish as a living language to be the principal language in the Gaeltacht community and to support the Irish Language in the wider environment.

Under this programme, the 2023 allocation will allow the Department to:

- Increase support for Údarás na Gaeltachta;
- Provide a new funding stream for initiatives aimed at implementing the Official Languages (Amendment) Act 2021;
- Provide additional support for Irish Language and Gaeltacht Support Schemes;
- Enhance cross-border co-operation in the languages sector via an Foras Teanga;
- Increase support for the Language Planning process.

### **Programme D – Sports and Recreation**

The aim of this programme is to contribute to a healthier and more active society by promoting sports participation and by supporting high performance and the provision of sports facilities.

Under this programme, the 2023 allocation will allow the Department to:

- Provide additional support for Sport Ireland to support preparations for the Olympics and Paralympics in 2024 and to increase sports participation;
- Sustain funding for Sports Capital and Equipment Programme;
- Sustain funding for Sports Measures via the Dormant Accounts Fund; and
- Sustain funding for attracting major sporting events to Ireland.

### **Programme E – Broadcasting and Media**

The aim of this programme is to promote, support and protect a diverse and plural media sector, including through the establishment of a new regulator, Coimisiún na Meán, which will support the provision of high quality public service broadcasting and oversee effective regulation of online safety.

Under this programme, the 2023 allocation will allow the Department to:

- Establish the new regulator Coimisiún na Meán; and
- Provide increased support for TG4 and the establishment of a new Media Fund.

## **C. Estimates 2023**

Compared to the Department's core 2022 allocation, there is an additional €135 million in current expenditure, of which €45 million is core and €90 million is once-off Covid-19 expenditure. There is an extra €4 million in capital expenditure being allocated to the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media in 2023 under the National Development Plan.

The additional once-off funding allocated by the Government in its 2023 Budget and Estimates decisions provides a response to the challenges of the post COVID-19 pandemic recovery for the sectors.

Selected new measures are set out below. Full details on the allocation of the Votes 2023 resources across spending areas will be set out, as usual, in the Revised Estimates Volume (REV).

### **Selected New Measures**

- Programme A – Tourism Services
  - Continued funding to develop the Programme for Government commitment to 'The Invitation' promotional campaign - €5 million

- Funding for Fáilte Ireland initiatives including support for domestic festivals and marketing; Digital Transformation; US College Football strategy and Sustainable Tourism actions - €15 million
- Programme B – Arts and Culture
  - Maintain funding for the Arts Council at €130m in 2023 - €30 million
  - Balance of the Basic Income for the Arts Pilot Scheme funding - €10 million
  - Funding to National Cultural Institutions - €7.5 million
  - Support the National Centre for Research and Remembrance - €3 million
  - Funding to support the development and delivery of cultural infrastructure - €7 million
- Programme C – Gaeltacht
  - Increased funding to support our living language in the Gaeltacht, including childcare, youth, family and arts sectors €1.25 million
  - Increased funding for Gaeltacht scholarship fund for students attending DEIS schools €0.50 million
- Programme D – Sports and Recreation
  - Increased funding for Sports Ireland to support high performance athletics' preparation in the run up to the Olympics and Paralympics in 2024 – €4 million
  - Increased funding for the implementation of the Sports Action Plan 2021-2023 - €4 million
- Programme E – Broadcasting and Media
  - Increased funding to progress the establishment of the regulator Coimisiún na Meán to oversee effective regulation of online safety - €7 million
  - Increased funding in respect of TG4 and a new Media Fund - €13 million

#### D. Reconciliation of 2023 Expenditure Ceiling

Tourism, Culture, Arts, Gaeltacht, Sport and Media	2023
<b><u>Current Expenditure (Core)</u></b>	<u>€million</u>
Opening Position per Mid-Year Expenditure Report 2022	801
Carryover and other ELS Pressures	10
Central Pay Agreement Provision (Existing Building Momentum Deal)	2
Allocation of Additional Resources	33
<b>Current Expenditure Ceiling (Core)</b>	<b>846</b>
Additional once-off Covid-19 Allocation	90
<b>Current Expenditure Ceiling (Total)</b>	<b>936</b>
<b><u>Capital Expenditure (Core)</u></b>	<u>€million</u>
2022 Capital Allocation per Mid-Year Expenditure Report	202
National Development Plan Increase	4
<b>Capital Expenditure Ceiling (Core)</b>	<b>206</b>
<b>Capital Expenditure Ceiling (Total)</b>	<b>206</b>
<b><u>Ministerial Expenditure Ceiling (Core)</u></b>	<b>1,052</b>
<b><u>Ministerial Expenditure Ceiling (Total)</u></b>	<b>1,142</b>

\*Rounding may affect totals

## Chapter 19 – Transport

### A. Resource Allocation 2023

The 2023 expenditure ceiling for the Vote Group is presented in the table below.

Transport	Core	Non-Core	Total
	€m	€m	€m
Gross Voted Current Expenditure	693	196	889
Gross Voted Capital Expenditure	2,595	27	2,622
<b>Total Gross Voted Expenditure</b>	<b>3,288</b>	<b>223</b>	<b>3,511</b>

\*Rounding affects total

Chart 1(a):

Pay, Pensions<sup>26</sup> and Non-Pay Breakdown

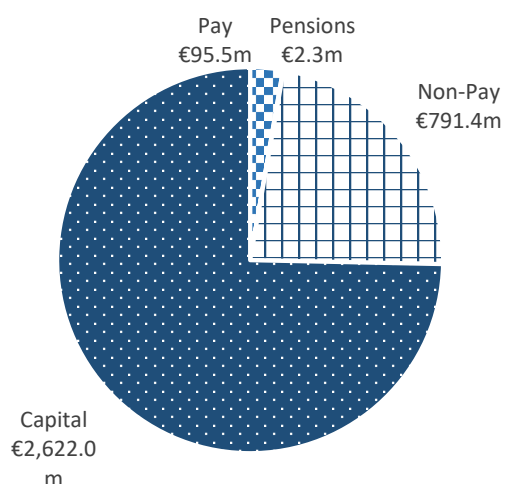
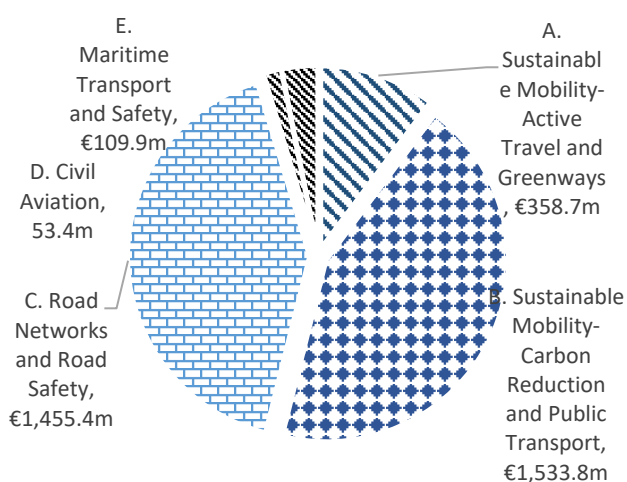


Chart 1(b):

Breakdown of Programme Expenditure



### B. Public Services to be delivered in 2023

This funding will enable a significant level of public services to be delivered in 2023 across the Department. It will provide for the extension of the average 20 per cent fare discount in respect of public transport operators until the end of 2023 and the continuation of the Young Adult Card on all operator services. This provision will continue to deliver on the Government's investment objectives for Active Travel, protection and renewal of road and public transport infrastructure, and investment in new public transport infrastructure and new roads. It will provide for the existing level of service in public transport as well as new and expanded services. It will continue to support Regional Airports through the Regional Airports Programme and provide vital services in Maritime Transport and Safety, including the Coast Guard and the Commissioner of Irish Lights.

<sup>26</sup> Retired Civil Servants are paid from the Superannuation Vote.

### **Programme A – Sustainable Mobility: Active Travel & Greenways**

The aim of this programme is to best serve the needs of society and the economy through safe and sustainable integrated walking, cycling and greenway networks and services.

Under this programme, the 2023 allocation will allow the Department to:

- Support 1,000+ Active Travel projects in local authorities around the country;
- Continue to fund the Safe Routes to School Programme; and
- Continue the delivery of improved and expanded Greenway network.

### **Programme B – Carbon Reduction and Public Transport**

The aim of this programme is to develop and manage transport infrastructure by providing for the delivery of public transport infrastructure and services; to provide necessary research supports and optimise evidence-based policies; to provide financial supports towards the electrification of the national private and commercial vehicle fleet; and to provide financial support towards the provision of charging infrastructure in line with national and European EV charging policy. Under this programme, the 2023 allocation will allow the Department to:

- Extend the 20 per cent average fare discount in respect of public transport operators until the end of 2023 and continue the Young Adult Card on all operator services;
- Further improve and expand public transport bus and rails services;
- Continue to progress major Project Ireland 2040 projects including the BusConnects Programme, MetroLink, Cork Commuter Rail, and the DART+ Programme;
- Expand the commuter rail fleet through the purchase of 41 additional ICR carriages, entering service across 2023; purchase 91 double deck and 30 single deck electric vehicles for PSO fleets across the country;
- Provide enhanced maintenance and renewal of the existing heavy rail network;
- Continue existing capital vehicle and infrastructure grants to support the uptake of LEVs; and
- Implement vehicle incentives and infrastructure delivery schemes under the new Zero Emission Vehicles Ireland office.

### **Programme C – Road Networks and Road Safety**

The aim of this programme is to protect, renew, develop and maintain national, regional and local roads and maintain central services such as motor tax collection, the national driver file and road safety. Under this programme, the 2023 allocation will allow the Department to:

- Maintain the existing national, regional and local road network;
- Progress projects currently under construction and at various stages of planning;
- Continue work on major road projects including:
  - N22 Ballyvourney to Macroom Upgrade Scheme;

- N5 Westport to Turlough;
- N56 Dungloe to Glenties;
- M8/N40/N25 Dunkettle Interchange Upgrade;
- M50 Enhancing Motorway Operations (i.e. Variable Speed Limits);
- N5 Ballaghaderreen to Scramoge (presently being re-tendered);
- Athy Southern Distributor Road;
- Shannon Crossing/Killaloe Bypass/R494 upgrade scheme;
- Northern Tralee Relief Road;
- Coonagh to Knockalisheen Distributor Road;
- Continue to collect motor tax through its online service and the motor tax office network;
- Support the issuing of driving licences online and via the National Driving Licence Service (NDLS) outlets; and
- Provide funding for the road safety agencies - the Medical Bureau of Road Safety (MBRS) and the Road Safety Authority (RSA).

#### **Programme D – Civil Aviation**

The aim of this programme is to ensure that the aviation sector supports Ireland’s economic and social goals in a safe, competitive, cost-effective and sustainable manner and to ensure maximum connectivity for Ireland with the rest of the World.

Under this programme, the 2023 allocation will allow the Department to:

- Fund our regional airports to support connectivity and enhance balanced regional development;
- Support regional airports through the Regional Airports Programme (RAP) 2021-2025. This Programme also funds Public Service Obligation air services between Donegal and Dublin; and
- Support regulatory and policy functions, including membership of key international institutions such as ICAO and Eurocontrol.

#### **Programme E – Maritime Transport and Safety**

The aim of this programme is to provide for a safe, sustainable maritime sector that meets its international obligations and domestic needs, delivers a world-class emergency response service and promotes and protects Ireland’s economic interests as an island nation. Under this programme, the 2023 allocation will allow the Department to:

- Provide Irish Coast Guard emergency services for Search and Rescue, ship casualty and pollution response; and
- Administer and regulate maritime safety, security and pollution prevention.

### **C. Estimates 2023**

Compared to the 2022 allocation, an additional €48.5 million in core current expenditure and an extra €59 million in core capital expenditure is being allocated to the Department of Transport in 2023. In addition, €196 million will be allocated in non-core current expenditure and €27 million will be allocated in non-core capital expenditure.

#### **Selected New Measures**

- Extension of the 20 per cent average fare discount in respect of public transport operators until the end of 2023 and the continuation of the Young Adult Card on all operator services.
- Further public transport service improvements and enhancements in 2023.
- Additional funding for staff in Transport Infrastructure Ireland, the National Transport Authority and the Medical Bureau of Road Safety.
- Capital and current funding to support the Regional Airports Programme.
- Additional funding for EV grant infrastructure under the Shared Island Fund.
- Temporary funding of €2 million for the provision of transportation services for Ukrainian refugees.
- Increased capital investment to progress key transport infrastructural projects including BusConnects, MetroLink and the DART+ Programme.

#### D. Reconciliation of 2023 Expenditure Ceiling

<b>Transport</b>	<b>2023</b>
<b><u>Current Expenditure (Core)</u></b>	<b><u>€million</u></b>
Opening Position per Mid-Year Expenditure Report 2022	644
Carryover and other ELS Pressures	45
Central Pay Agreement Provision (Existing Building Momentum Deal)	4
<b>Current Expenditure Ceiling (Core)</b>	<b>693</b>
Additional Covid-19 / Other Allocation	194
Additional Ukraine Humanitarian Response Allocation	2
<b>Current Expenditure Ceiling (Total)</b>	<b>889</b>
<b><u>Capital Expenditure (Core)</u></b>	<b><u>€million</u></b>
2022 Core Capital Allocation per Mid-Year Expenditure Report	2,536
National Development Plan Increase	51
Shared Island	8
<b>Capital Expenditure Ceiling (Core)</b>	<b>2,595</b>
Additional National Recovery & Resilience Plan Allocation under NDP	27
<b>Capital Expenditure Ceiling (Total)</b>	<b>2,622</b>
<b><u>Ministerial Expenditure Ceiling (Core)</u></b>	<b>3,288</b>
<b><u>Ministerial Expenditure Ceiling (Total)</u></b>	<b>3,511</b>

\*Rounding may affect totals

**Part III -**  
**Estimates for Public Services 2023**

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Incorporating Summary Public Capital Programme



**List of Ministerial Vote Groups**

	<b>Vote No.</b>	<b>Page No.</b>
Agriculture, Food and the Marine	30	224
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Irish Human Rights and Equality Commission	25	219
Defence	36	230
Army Pensions	35	229
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## GENERAL NOTE

The 2023 Estimates shown in Part III of the Expenditure Report reflect the expenditure adjustments announced by the Minister of Public Expenditure & Reform on 27<sup>th</sup> September, 2023, and detailed elsewhere in this Report.

The figures shown in the 2022 Estimates column for the individual Vote Estimates are those approved by Dáil Éireann to date this year. These amount differ from the overall 2022 provision included in Parts I and II, as this includes funding amounts which remain held centrally rather than being allocated at Departmental level through Estimates. This includes the remaining contingency reserve money which, though largely committed, is not yet allocated, as well as a number of other specified purpose funds.

In addition, the Vote Estimates do not yet include further expenditure for 2022 for the cost of living support package announced as part of Budget 2023. Provision for the proposed extension to the Building Momentum public sector pay deal is also not included for 2022 or 2023, pending ratification. Supplementary Estimates reflecting the allocation of additional expenditure for 2022, where required, will be presented to Dáil Éireann in the coming weeks.

As set out in Part II of this Report, the increases provided for core expenditure, spending on day to day public services, will increase by 6.2 per cent next year, with core capital investment growing by 7 per cent. In total, core gross expenditure will increase by 6.3 per cent to €85.9 billion.

In addition to core expenditure, an amount of €1.8 billion has been allocated in the Vote Estimates to reflect Covid-19 response measures, (inclusive of expenditure provided for via the National Recovery and Resilience Plan), funding for Ukraine expenditure supports, and the Brexit Adjustment Reserve. This is inclusive of €1.4 billion of current expenditure and €0.4 billion of capital expenditure.

Outside of these allocations, there is a provision of €4.2 billion of unallocated expenditure, with €1.4 billion set aside to cover the costs of the proposed extension of the Building Momentum Public Service Pay Agreement. Further to this almost €2.7 million is held in reserve including for further Covid response, supports for the State's response to Ukraine and the Brexit Adjustment Reserve.

These allocations will be provided at a Departmental level either in *the Revised Estimates for Public Services 2023* or via Supplementary Estimates next year as appropriate.

The Table below sets out the reconciliation between the Budget Estimates and the Expenditure amounts for 2023 set out in Part II of this Report.

**Budget 2023 Vote Estimates (€ Millions)**

	<b>Current</b>	<b>Capital</b>	<b>Total</b>
<b>Part III Budget Schedules</b>	<b>74,318</b>	<b>11,888</b>	<b>86,206</b>
Unallocated Core Expenditure	1,355	16	1,371
Covid/Other Unallocated	485		485
Ukraine Reserve	1,879		1,879
Brexit Adjustment Reserve		293	293
Shared Island Fund		82	82
European Regional Development Fund		100	100
<b>Total Gross Expenditure</b>	<b>78,037</b>	<b>12,379</b>	<b>90,415</b>

*\* Rounding affects total*

The Revised Estimates for Public Services 2023 to be published later this year will compare the 2023 Estimates at programme and subhead level with the 2022 Estimates including all detail in respect of Further Revised Estimates and Supplementary Estimates that will be required this year.

**27<sup>th</sup> September, 2022.**

**TOTAL OF ESTIMATES FOR SUPPLY SERVICES**

	<u>2022</u>	<u>2023</u>	
<i><b>Gross Estimates</b></i> *	€000	€000	%
Total	83,347,021	86,206,121	3.4%
Current Services	71,834,120	74,318,141	3.5%
Capital Services	11,512,901	11,887,980	3.3%
<i><b>Net Estimates</b></i>			
Total	68,496,072	70,886,452	3.5%
Current Services	57,038,978	59,048,210	3.5%
Capital Services	11,457,094	11,838,242	3.3%

\* *Gross voted expenditure plus expenditure from the Social Insurance Fund and the National Training Fund.*

**SUMMARY of GROSS EXPENDITURE (CAPITAL AND CURRENT) (a)**

**by Ministerial Vote Group**

Ministerial Vote Group	2022 Estimate	2023 Estimate	Increase/Decrease 2023 Estimate over 2022	
	€000	€000	€000	%
Taoiseach's Group	282,523	<b>246,301</b>	(36,222)	-12.8%
Current	282,523	<b>246,301</b>	(36,222)	-12.8%
Capital	-	-	-	-
Finance Group	559,976	<b>572,767</b>	12,791	2.3%
Current	537,976	<b>550,767</b>	12,791	2.4%
Capital	22,000	<b>22,000</b>	-	-
Public Expenditure and Reform Group	1,537,104	<b>1,632,685</b>	95,581	6.2%
Current	1,230,183	<b>1,332,685</b>	102,502	8.3%
Capital	306,921	<b>300,000</b>	(6,921)	-2.3%
Justice Group	3,153,497	<b>3,304,007</b>	150,510	4.8%
Current	2,883,497	<b>3,032,007</b>	148,510	5.2%
Capital	270,000	<b>272,000</b>	2,000	.7%
Education	9,282,551	<b>9,625,163</b>	342,612	3.7%
Current	8,490,151	<b>8,764,763</b>	274,612	3.2%
Capital	792,400	<b>860,400</b>	68,000	8.6%
Foreign Affairs Group	921,327	<b>1,037,373</b>	116,046	12.6%
Current	896,327	<b>1,012,373</b>	116,046	12.9%
Capital	25,000	<b>25,000</b>	-	-
Environment, Climate and Communications	1,249,877	<b>1,038,372</b>	(211,505)	-16.9%
Current	168,504	<b>188,372</b>	19,868	11.8%
Capital	1,081,373	<b>850,000</b>	(231,373)	-21.4%
Agriculture, Food and the Marine	1,891,291	<b>2,140,980</b>	249,689	13.2%
Current	1,574,612	<b>1,688,680</b>	114,068	7.2%
Capital	316,679	<b>452,300</b>	135,621	42.8%
Transport	3,432,494	<b>3,511,179</b>	78,685	2.3%
Current	885,494	<b>889,179</b>	3,685	.4%
Capital	2,547,000	<b>2,622,000</b>	75,000	2.9%
Enterprise, Trade and Employment	903,825	<b>940,000</b>	36,175	4.0%
Current	358,825	<b>372,000</b>	13,175	3.7%
Capital	545,000	<b>568,000</b>	23,000	4.2%
Tourism, Culture, Arts, Gaeltacht, Sport and Media Group	1,222,420	<b>1,142,419</b>	(80,001)	-6.5%
Current	1,019,938	<b>935,937</b>	(84,001)	-8.2%
Capital	202,482	<b>206,482</b>	4,000	2.0%
Housing, Local Government & Heritage Group	5,988,484	<b>6,288,700</b>	300,216	5.0%
Current	2,578,484	<b>2,772,700</b>	194,216	7.5%
Capital	3,410,000	<b>3,516,000</b>	106,000	3.1%
Defence Group	1,107,081	<b>1,173,731</b>	66,650	6.0%
Current	966,081	<b>997,731</b>	31,650	3.3%
Capital	141,000	<b>176,000</b>	35,000	24.8%
Social Protection (a)	23,350,648	<b>23,403,129</b>	52,481	.2%
Current	23,334,648	<b>23,387,129</b>	52,481	.2%
Capital	16,000	<b>16,000</b>	-	-
Health Group	22,193,328	<b>23,417,347</b>	1,224,019	5.5%
Current	21,133,078	<b>22,240,097</b>	1,107,019	5.2%
Capital	1,060,250	<b>1,177,250</b>	117,000	11.0%
Children, Equality, Disability, Integration and Youth	2,114,791	<b>2,451,046</b>	336,255	15.9%
Current	2,081,691	<b>2,410,946</b>	329,255	15.8%
Capital	33,100	<b>40,100</b>	7,000	21.1%
Rural & Community Development	378,548	<b>393,224</b>	14,676	3.9%
Current	186,548	<b>197,224</b>	10,676	5.7%
Capital	192,000	<b>196,000</b>	4,000	2.1%
Further & Higher Education, Research, Innovation & Science (a)	3,777,256	<b>3,887,698</b>	110,442	2.9%
Current	3,225,560	<b>3,299,250</b>	73,690	2.3%
Capital	551,696	<b>588,448</b>	36,752	6.7%
<b>Total:-</b>	<b>83,347,021</b>	<b>86,206,121</b>	<b>2,859,100</b>	<b>3.4%</b>
<b>Total:-</b>	<b>83,347,021</b>	<b>86,206,121</b>	<b>2,859,100</b>	<b>3.4%</b>
Current:-	71,834,120	<b>74,318,141</b>	2,484,021	3.5%
Capital:-	11,512,901	<b>11,887,980</b>	375,079	3.3%

(a) This table includes voted expenditure and expenditure from the National Training Fund and from the Social Insurance Fund as it provides a more complete picture of overall Government expenditure. Expenditure on Central Fund services (mainly debt servicing) is not included.

Table 1

## SUMMARY OF SUPPLY SERVICES - GROSS ESTIMATES (CAPITAL AND CURRENT) (a)

Vote No	Service	2022 Estimate	2023 Estimate	Increase/Decrease 2023 Estimate over 2022	
		€000	€000	€000	%
1	President's Establishment	4,833	<b>5,086</b>	253	5.2%
2	Department of the Taoiseach	38,934	<b>38,526</b>	(408)	-1.0%
3	Office of the Attorney General	33,991	<b>26,926</b>	(7,065)	-20.8%
4	Central Statistics Office	105,605	<b>71,332</b>	(34,273)	-32.5%
5	Office of the Director of Public Prosecutions	48,652	<b>55,195</b>	6,543	13.4%
6	Chief State Solicitor's Office	50,508	<b>49,236</b>	(1,272)	-2.5%
7	Office of the Minister for Finance	43,980	<b>45,536</b>	1,556	3.5%
8	Office of the Comptroller and Auditor General	16,050	<b>16,586</b>	536	3.3%
9	Office of the Revenue Commissioners	496,424	<b>507,030</b>	10,606	2.1%
10	Tax Appeals Commission	3,522	<b>3,615</b>	93	2.6%
11	Public Expenditure and Reform	49,430	<b>52,070</b>	2,640	5.3%
12	Superannuation and Retired Allowances	707,620	<b>787,620</b>	80,000	11.3%
13	Office of Public Works	596,924	<b>609,296</b>	12,372	2.1%
14	State Laboratory	11,932	<b>12,524</b>	592	5.0%
15	Secret Service	2,000	<b>2,000</b>	-	-
16	Valuation Office	20,226	<b>16,426</b>	(3,800)	-18.8%
17	Public Appointments Service	19,659	<b>20,703</b>	1,044	5.3%
18	National Shared Services Office	73,450	<b>76,924</b>	3,474	4.7%
19	Office of the Ombudsman	12,793	<b>13,422</b>	629	4.9%
20	Garda Síochána	2,062,342	<b>2,140,742</b>	78,400	3.8%
21	Prisons	401,307	<b>411,207</b>	9,900	2.5%
22	Courts Service	163,966	<b>176,500</b>	12,534	7.6%
23	Property Registration Authority	35,131	<b>37,416</b>	2,285	6.5%
24	Justice	498,722	<b>545,048</b>	46,326	9.3%
25	Irish Human Rights and Equality Commission	7,614	<b>8,000</b>	386	5.1%
26	Education	9,282,551	<b>9,625,163</b>	342,612	3.7%
27	International Co-Operation	604,932	<b>704,943</b>	100,011	16.5%
28	Foreign Affairs	316,395	<b>332,430</b>	16,035	5.1%
29	Environment, Climate and Communications	1,249,877	<b>1,038,372</b>	(211,505)	-16.9%
30	Agriculture, Food and the Marine	1,891,291	<b>2,140,980</b>	249,689	13.2%
31	Transport	3,432,494	<b>3,511,179</b>	78,685	2.3%
32	Enterprise, Trade and Employment	903,825	<b>940,000</b>	36,175	4.0%
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	1,222,420	<b>1,142,419</b>	(80,001)	-6.5%
34	Housing, Local Government and Heritage	5,933,127	<b>6,234,858</b>	301,731	5.1%
35	Army Pensions	270,650	<b>280,650</b>	10,000	3.7%
36	Defence	836,431	<b>893,081</b>	56,650	6.8%
37	Social Protection	12,173,718	<b>11,681,726</b>	(491,992)	-4.0%
37A	Social Insurance Fund	11,176,930	<b>11,721,403</b>	544,473	4.9%
38	Health	22,193,328	<b>23,417,347</b>	1,224,019	5.5%
39	Office of Government Procurement	19,829	<b>21,497</b>	1,668	8.4%
40	Children, Equality, Disability, Integration and Youth	2,107,177	<b>2,443,046</b>	335,869	15.9%
41	Policing Authority	3,926	<b>4,146</b>	220	5.6%
42	Rural and Community Development	378,548	<b>393,224</b>	14,676	3.9%
43	Office of the Government Chief Information Officer	43,467	<b>36,629</b>	(6,838)	-15.7%
44	Data Protection Commission	23,234	<b>26,364</b>	3,130	13.5%
45A	National Training Fund	765,073	<b>682,542</b>	(82,531)	-10.8%
45	Further and Higher Education, Research, Innovation and Science	3,012,183	<b>3,205,156</b>	192,973	6.4%
Total:-		83,347,021	<b>86,206,121</b>	2,859,100	3.3%

(a) This table includes voted expenditure and expenditure from the National Training Fund and from the Social Insurance Fund as it provides a more complete picture of overall Government expenditure. Expenditure on Central Fund services (mainly debt servicing) is not included.

Table 2

## SUMMARY OF CURRENT SUPPLY SERVICES - GROSS ESTIMATES (a)

Vote No	Service	2022 Estimate	2023 Estimate	Increase/Decrease 2023 Estimate over 2022	
		€000	€000	€000	%
1	President's Establishment	4,833	<b>5,086</b>	253	5.2%
2	Department of the Taoiseach	38,934	<b>38,526</b>	(408)	-1.0%
3	Office of the Attorney General	33,991	<b>26,926</b>	(7,065)	-20.8%
4	Central Statistics Office	105,605	<b>71,332</b>	(34,273)	-32.5%
5	Office of the Director of Public Prosecutions	48,652	<b>55,195</b>	6,543	13.4%
6	Chief State Solicitor's Office	50,508	<b>49,236</b>	(1,272)	-2.5%
7	Office of the Minister for Finance	42,980	<b>44,536</b>	1,556	3.6%
8	Office of the Comptroller and Auditor General	16,050	<b>16,586</b>	536	3.3%
9	Office of the Revenue Commissioners	475,424	<b>486,030</b>	10,606	2.2%
10	Tax Appeals Commission	3,522	<b>3,615</b>	93	2.6%
11	Public Expenditure and Reform	48,921	<b>51,570</b>	2,649	5.4%
12	Superannuation and Retired Allowances	707,620	<b>787,620</b>	80,000	11.3%
13	Office of Public Works	326,924	<b>339,296</b>	12,372	3.8%
14	State Laboratory	11,932	<b>12,524</b>	592	5.0%
15	Secret Service	2,000	<b>2,000</b>	-	-
16	Valuation Office	14,326	<b>13,616</b>	(710)	-5.0%
17	Public Appointments Service	17,659	<b>18,703</b>	1,044	5.9%
18	National Shared Services Office	61,450	<b>64,924</b>	3,474	5.7%
19	Office of the Ombudsman	12,793	<b>13,422</b>	629	4.9%
20	Garda Síochána	1,915,842	<b>1,979,242</b>	63,400	3.3%
21	Prisons	368,507	<b>381,707</b>	13,200	3.6%
22	Courts Service	103,999	<b>109,629</b>	5,630	5.4%
23	Property Registration Authority	34,131	<b>36,416</b>	2,285	6.7%
24	Justice	467,989	<b>530,919</b>	62,930	13.4%
25	Irish Human Rights and Equality Commission	7,514	<b>7,900</b>	386	5.1%
26	Education	8,490,151	<b>8,764,763</b>	274,612	3.2%
27	International Co-Operation	602,432	<b>702,443</b>	100,011	16.6%
28	Foreign Affairs	293,895	<b>309,930</b>	16,035	5.5%
29	Environment, Climate and Communications	168,504	<b>188,372</b>	19,868	11.8%
30	Agriculture, Food and the Marine	1,574,612	<b>1,688,680</b>	114,068	7.2%
31	Transport	885,494	<b>889,179</b>	3,685	.4%
32	Enterprise, Trade and Employment	358,825	<b>372,000</b>	13,175	3.7%
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	1,019,938	<b>935,937</b>	(84,001)	-8.2%
34	Housing, Local Government and Heritage	2,530,027	<b>2,722,668</b>	192,641	7.6%
35	Army Pensions	270,650	<b>280,650</b>	10,000	3.7%
36	Defence	695,431	<b>717,081</b>	21,650	3.1%
37	Social Protection	12,157,718	<b>11,665,726</b>	(491,992)	-4.0%
37A	Social Insurance Fund	11,176,930	<b>11,721,403</b>	544,473	4.9%
38	Health	21,133,078	<b>22,240,097</b>	1,107,019	5.2%
39	Office of Government Procurement	19,477	<b>20,347</b>	870	4.5%
40	Children, Equality, Disability, Integration and Youth	2,074,177	<b>2,403,046</b>	328,869	15.9%
41	Policing Authority	3,926	<b>4,146</b>	220	5.6%
42	Rural and Community Development	186,548	<b>197,224</b>	10,676	5.7%
43	Office of the Government Chief Information Officer	21,407	<b>22,279</b>	872	4.1%
44	Data Protection Commission	23,234	<b>26,364</b>	3,130	13.5%
45A	National Training Fund	765,073	<b>682,542</b>	(82,531)	-10.8%
45	Further and Higher Education, Research, Innovation and Science	2,460,487	<b>2,616,708</b>	156,221	6.3%
Total:-		71,834,120	<b>74,318,141</b>	2,484,021	3.5%

(a) This table includes voted expenditure and expenditure from the National Training Fund and from the Social Insurance Fund as it provides a more complete picture of overall Government expenditure. Expenditure on Central Fund services (mainly debt servicing) is not included.

Table 3

## SUMMARY OF VOTED CAPITAL - GROSS ESTIMATES

Vote No	Service	2022 Estimate	2023 Estimate	Increase/Decrease 2023 Estimate over 2022	
		€000	€000	€000	%
7	Office of the Minister for Finance	1,000	<b>1,000</b>	-	-
9	Office of the Revenue Commissioners	21,000	<b>21,000</b>	-	-
11	Public Expenditure and Reform	509	<b>500</b>	(9)	-1.8%
13	Office of Public Works	270,000	<b>270,000</b>	-	-
16	Valuation Office	5,900	<b>2,810</b>	(3,090)	-52.4%
17	Public Appointments Service	2,000	<b>2,000</b>	-	-
18	National Shared Services Office	12,000	<b>12,000</b>	-	-
20	Garda Síochána	146,500	<b>161,500</b>	15,000	10.2%
21	Prisons	32,800	<b>29,500</b>	(3,300)	-10.1%
22	Courts Service	59,967	<b>66,871</b>	6,904	11.5%
23	Property Registration Authority	1,000	<b>1,000</b>	-	-
24	Justice	30,733	<b>14,129</b>	(16,604)	-54.0%
25	Irish Human Rights and Equality Commission	100	<b>100</b>	-	-
26	Education	792,400	<b>860,400</b>	68,000	8.6%
27	International Co-Operation	2,500	<b>2,500</b>	-	-
28	Foreign Affairs	22,500	<b>22,500</b>	-	-
29	Environment, Climate and Communications	1,081,373	<b>850,000</b>	(231,373)	-21.4%
30	Agriculture, Food and the Marine	316,679	<b>452,300</b>	135,621	42.8%
31	Transport	2,547,000	<b>2,622,000</b>	75,000	2.9%
32	Enterprise, Trade and Employment	545,000	<b>568,000</b>	23,000	4.2%
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	202,482	<b>206,482</b>	4,000	2.0%
34	Housing, Local Government and Heritage	3,403,100	<b>3,512,190</b>	109,090	3.2%
36	Defence	141,000	<b>176,000</b>	35,000	24.8%
37	Social Protection	16,000	<b>16,000</b>	-	-
38	Health	1,060,250	<b>1,177,250</b>	117,000	11.0%
39	Office of Government Procurement	352	<b>1,150</b>	798	-
40	Children, Equality, Disability, Integration and Youth	33,000	<b>40,000</b>	7,000	21.2%
42	Rural and Community Development	192,000	<b>196,000</b>	4,000	2.1%
43	Office of the Government Chief Information Officer	22,060	<b>14,350</b>	(7,710)	-35.0%
45	Further and Higher Education, Research, Innovation and Science	551,696	<b>588,448</b>	36,752	6.7%
Total:-		11,512,901	<b>11,887,980</b>	375,079	3.3%

Table 4

## EXCHEQUER PAY BILL – GROSS

Vote No	Service	2022 Estimate	2023 Estimate	Increase/Decrease 2023 Estimate over 2022	
		€000	€000	€000	%
1	President's Establishment	2,023	<b>2,226</b>	203	10.0%
2	Department of the Taoiseach	21,154	<b>22,651</b>	1,497	7.1%
3	Office of the Attorney General	15,932	<b>16,862</b>	930	5.8%
4	Central Statistics Office	79,787	<b>56,299</b>	(23,488)	-29.4%
5	Office of the Director of Public Prosecutions	19,321	<b>22,864</b>	3,543	18.3%
6	Chief State Solicitor's Office	24,795	<b>25,523</b>	728	2.9%
7	Office of the Minister for Finance	23,771	<b>25,227</b>	1,456	6.1%
8	Office of the Comptroller and Auditor General	13,059	<b>13,490</b>	431	3.3%
9	Office of the Revenue Commissioners	352,824	<b>360,880</b>	8,056	2.3%
10	Tax Appeals Commission	2,751	<b>2,844</b>	93	3.4%
11	Public Expenditure and Reform	31,334	<b>33,350</b>	2,016	6.4%
13	Office of Public Works	124,210	<b>130,288</b>	6,078	4.9%
14	State Laboratory	6,952	<b>7,544</b>	592	8.5%
16	Valuation Office	9,715	<b>9,823</b>	108	1.1%
17	Public Appointments Service	11,702	<b>12,546</b>	844	7.2%
18	National Shared Services Office	39,400	<b>40,183</b>	783	2.0%
19	Office of the Ombudsman	10,233	<b>10,861</b>	628	6.1%
20	Garda Síochána	1,306,927	<b>1,325,527</b>	18,600	1.4%
21	Prisons	278,253	<b>288,853</b>	10,600	3.8%
22	Courts Service	63,202	<b>66,231</b>	3,029	4.8%
23	Property Registration Authority	28,963	<b>30,513</b>	1,550	5.4%
24	Justice	189,800	<b>214,410</b>	24,610	13.0%
25	Irish Human Rights and Equality Commission	4,356	<b>4,742</b>	386	8.9%
26	Education	6,070,703	<b>6,260,898</b>	190,195	3.1%
27	International Co-Operation	23,180	<b>24,491</b>	1,311	5.7%
28	Foreign Affairs	122,837	<b>132,572</b>	9,735	7.9%
29	Environment, Climate and Communications	90,887	<b>102,271</b>	11,384	12.5%
30	Agriculture, Food and the Marine	325,554	<b>336,998</b>	11,444	3.5%
31	Transport	89,975	<b>95,524</b>	5,549	6.2%
32	Enterprise, Trade and Employment	190,655	<b>200,420</b>	9,765	5.1%
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	126,417	<b>140,805</b>	14,388	11.4%
34	Housing, Local Government and Heritage	146,633	<b>171,741</b>	25,108	17.1%
35	Army Pensions	72	<b>73</b>	1	1.4%
36	Defence	545,359	<b>542,015</b>	(3,344)	-0.6%
37	Social Protection	330,655	<b>321,349</b>	(9,306)	-2.8%
38	Health	9,420,776	<b>9,751,953</b>	331,177	3.5%
39	Office of Government Procurement	15,680	<b>16,202</b>	522	3.3%
40	Children, Equality, Disability, Integration and Youth	404,107	<b>425,505</b>	21,398	5.3%
41	Policing Authority	2,446	<b>2,566</b>	120	4.9%
42	Rural and Community Development	15,884	<b>17,413</b>	1,529	9.6%
43	Office of the Government Chief Information Officer	6,333	<b>6,512</b>	179	2.8%
44	Data Protection Commission	15,970	<b>17,100</b>	1,130	7.1%
45A	National Training Fund	138,273	<b>150,842</b>	12,569	9.1%
45	Further and Higher Education, Research, Innovation and Science	1,177,378	<b>1,283,977</b>	106,599	9.1%
Total:-		21,920,238	<b>22,724,964</b>	804,726	3.5%

(a) These figures do not include Local Authority pay costs, which are not Exchequer funded.

**Table 5**

**EXCHEQUER PENSIONS BILL – GROSS**

Vote No	Service	2022 Estimate	2023 Estimate	Increase/Decrease 2023 Estimate over 2022	
		€000	€000	€000	%
3	Office of the Attorney General	140	<b>145</b>	5	3.6%
11	Public Expenditure and Reform	1,150	<b>1,400</b>	250	21.7%
12	Superannuation and Retired Allowances	706,826	<b>786,939</b>	80,113	11.3%
20	Garda Síochána	380,838	<b>409,138</b>	28,300	7.4%
22	Courts Service	114	<b>115</b>	1	.9%
24	Justice	705	<b>710</b>	5	.7%
26	Education	1,366,600	<b>1,399,267</b>	32,667	2.4%
29	Environment, Climate and Communications	8,484	<b>9,041</b>	557	6.6%
30	Agriculture, Food and the Marine	54,437	<b>55,610</b>	1,173	2.2%
31	Transport	2,263	<b>2,263</b>	-	-
32	Enterprise, Trade and Employment	55,285	<b>56,059</b>	774	1.4%
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	15,345	<b>16,299</b>	954	6.2%
34	Housing, Local Government and Heritage	12,025	<b>12,813</b>	788	6.6%
35	Army Pensions	270,468	<b>280,459</b>	9,991	3.7%
37	Social Protection	1,334	<b>1,534</b>	200	15.0%
38	Health	617,929	<b>653,759</b>	35,830	5.8%
40	Children, Equality, Disability, Integration and Youth	16,125	<b>16,210</b>	85	.5%
42	Rural and Community Development	38	<b>38</b>	-	-
45	Further and Higher Education, Research, Innovation and Science	233,967	<b>257,067</b>	23,100	9.9%
Total:-		3,744,073	<b>3,958,866</b>	214,793	5.4%

(a) These figures do not include Local Authority pay costs, which are not Exchequer funded.

**SUMMARY OF NET EXPENDITURE (CAPITAL AND CURRENT)**

**by Ministerial Vote Group**

Ministerial Vote Group	2022 Estimate	2023 Estimate	Increase/Decrease 2023 Estimate over 2022	
	€000	€000	€000	%
Taoiseach's Group	277,036	<b>241,475</b>	(35,561)	-12.8%
Current	277,036	<b>241,475</b>	(35,561)	-12.8%
Capital	-	-	-	-
Finance Group	496,810	<b>507,787</b>	10,977	2.2%
Current	475,210	<b>486,382</b>	11,172	2.4%
Capital	21,600	<b>21,405</b>	(195)	-0.9%
Public Expenditure and Reform Group	1,076,864	<b>1,102,428</b>	25,564	2.4%
Current	769,943	<b>802,428</b>	32,485	4.2%
Capital	306,921	<b>300,000</b>	(6,921)	-2.3%
Justice Group	2,927,108	<b>3,060,787</b>	133,679	4.6%
Current	2,657,108	<b>2,788,787</b>	131,679	5.0%
Capital	270,000	<b>272,000</b>	2,000	0.7%
Education	8,964,335	<b>9,306,947</b>	342,612	3.8%
Current	8,172,185	<b>8,446,797</b>	274,612	3.4%
Capital	792,150	<b>860,150</b>	68,000	8.6%
Foreign Affairs Group	855,297	<b>971,343</b>	116,046	13.6%
Current	830,297	<b>946,343</b>	116,046	14.0%
Capital	25,000	<b>25,000</b>	-	-
Environment, Climate and Communications	1,239,391	<b>1,027,757</b>	(211,634)	-17.1%
Current	158,018	<b>177,757</b>	19,739	12.5%
Capital	1,081,373	<b>850,000</b>	(231,373)	-21.4%
Agriculture, Food and the Marine	1,461,862	<b>1,786,370</b>	324,508	22.2%
Current	1,145,183	<b>1,334,070</b>	188,887	16.5%
Capital	316,679	<b>452,300</b>	135,621	42.8%
Transport	3,409,032	<b>3,485,724</b>	76,692	2.2%
Current	862,032	<b>863,724</b>	1,692	0.2%
Capital	2,547,000	<b>2,622,000</b>	75,000	2.9%
Enterprise, Trade and Employment	841,429	<b>867,604</b>	26,175	3.1%
Current	303,629	<b>306,804</b>	3,175	1.0%
Capital	537,800	<b>560,800</b>	23,000	4.3%
Tourism, Culture, Arts, Gaeltacht, Sport and Media Group	969,814	<b>889,576</b>	(80,238)	-8.3%
Current	769,332	<b>685,094</b>	(84,238)	-10.9%
Capital	200,482	<b>204,482</b>	4,000	2.0%
Housing, Local Government & Heritage Group	5,925,950	<b>6,211,656</b>	285,706	4.8%
Current	2,518,584	<b>2,698,276</b>	179,692	7.1%
Capital	3,407,366	<b>3,513,380</b>	106,014	3.1%
Defence Group	1,077,861	<b>1,143,824</b>	65,963	6.1%
Current	937,061	<b>967,974</b>	30,913	3.3%
Capital	140,800	<b>175,850</b>	35,050	24.9%
Social Protection	11,893,148	<b>11,433,453</b>	(459,695)	-3.9%
Current	11,877,148	<b>11,417,453</b>	(459,695)	-3.9%
Capital	16,000	<b>16,000</b>	-	-
Health Group	21,752,408	<b>22,974,927</b>	1,222,519	5.6%
Current	20,695,908	<b>21,801,427</b>	1,105,519	5.3%
Capital	1,056,500	<b>1,173,500</b>	117,000	11.1%
Children, Equality, Disability, Integration and Youth	2,066,550	<b>2,400,930</b>	334,380	16.2%
Current	2,033,450	<b>2,360,830</b>	327,380	16.1%
Capital	33,100	<b>40,100</b>	7,000	21.1%
Rural & Community Development	325,298	<b>346,454</b>	21,156	6.5%
Current	169,171	<b>179,127</b>	9,956	5.9%
Capital	156,127	<b>167,327</b>	11,200	7.2%
Further & Higher Education, Research, Innovation & Science	2,935,879	<b>3,127,410</b>	191,531	6.5%
Current	2,387,683	<b>2,543,462</b>	155,779	6.5%
Capital	548,196	<b>583,948</b>	35,752	6.5%
<b>Total:-</b>	<b>68,496,072</b>	<b>70,886,452</b>	<b>2,390,380</b>	<b>3.5%</b>
<b>Total:-</b>	<b>68,496,072</b>	<b>70,886,452</b>	<b>2,390,380</b>	<b>3.5%</b>
Current:-	57,038,978	<b>59,048,210</b>	2,009,232	3.5%
Capital:-	11,457,094	<b>11,838,242</b>	381,148	3.3%

Table 1A

## SUMMARY OF SUPPLY SERVICES - NET ESTIMATES (CAPITAL AND CURRENT)

Vote No	Service	2022 Estimate	2023 Estimate	Increase/Decrease 2023 Estimate over 2022	
		€000	€000	€000	%
1	President's Establishment	4,750	<b>5,003</b>	253	5.3%
2	Department of the Taoiseach	38,025	<b>37,738</b>	(287)	-0.8%
3	Office of the Attorney General	33,286	<b>26,221</b>	(7,065)	-21.2%
4	Central Statistics Office	103,485	<b>69,692</b>	(33,793)	-32.7%
5	Office of the Director of Public Prosecutions	47,832	<b>54,435</b>	6,603	13.8%
6	Chief State Solicitor's Office	49,658	<b>48,386</b>	(1,272)	-2.6%
7	Office of the Minister for Finance	42,900	<b>44,626</b>	1,726	4.0%
8	Office of the Comptroller and Auditor General	9,365	<b>9,901</b>	536	5.7%
9	Office of the Revenue Commissioners	441,102	<b>449,728</b>	8,626	2.0%
10	Tax Appeals Commission	3,443	<b>3,532</b>	89	2.6%
11	Public Expenditure and Reform	46,525	<b>48,935</b>	2,410	5.2%
12	Superannuation and Retired Allowances	274,428	<b>286,765</b>	12,337	4.5%
13	Office of Public Works	581,480	<b>592,090</b>	10,610	1.8%
14	State Laboratory	10,836	<b>11,414</b>	578	5.3%
15	Secret Service	2,000	<b>2,000</b>	-	-
16	Valuation Office	19,441	<b>15,686</b>	(3,755)	-19.3%
17	Public Appointments Service	19,484	<b>20,528</b>	1,044	5.4%
18	National Shared Services Office	67,092	<b>70,345</b>	3,253	4.8%
19	Office of the Ombudsman	12,288	<b>12,947</b>	659	5.4%
20	Garda Síochána	1,956,354	<b>2,036,536</b>	80,182	4.1%
21	Prisons	391,726	<b>401,176</b>	9,450	2.4%
22	Courts Service	129,333	<b>141,867</b>	12,534	9.7%
23	Property Registration Authority	34,471	<b>36,716</b>	2,245	6.5%
24	Justice	422,890	<b>451,053</b>	28,163	6.7%
25	Irish Human Rights and Equality Commission	7,533	<b>7,919</b>	386	5.1%
26	Education	8,964,335	<b>9,306,947</b>	342,612	3.8%
27	International Co-Operation	603,902	<b>703,913</b>	100,011	16.6%
28	Foreign Affairs	251,395	<b>267,430</b>	16,035	6.4%
29	Environment, Climate and Communications	1,239,391	<b>1,027,757</b>	(211,634)	-17.1%
30	Agriculture, Food and the Marine	1,461,862	<b>1,786,370</b>	324,508	22.2%
31	Transport	3,409,032	<b>3,485,724</b>	76,692	2.2%
32	Enterprise, Trade and Employment	841,429	<b>867,604</b>	26,175	3.1%
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	969,814	<b>889,576</b>	(80,238)	-8.3%
34	Housing, Local Government and Heritage	5,872,038	<b>6,159,254</b>	287,216	4.9%
35	Army Pensions	265,650	<b>275,650</b>	10,000	3.8%
36	Defence	812,211	<b>868,174</b>	55,963	6.9%
37	Social Protection	11,893,148	<b>11,433,453</b>	(459,695)	-3.9%
38	Health	21,752,408	<b>22,974,927</b>	1,222,519	5.6%
39	Office of Government Procurement	19,429	<b>20,972</b>	1,543	7.9%
40	Children, Equality, Disability, Integration and Youth	2,059,017	<b>2,393,011</b>	333,994	16.2%
41	Policing Authority	3,856	<b>4,076</b>	220	5.7%
42	Rural and Community Development	325,298	<b>346,454</b>	21,156	6.5%
43	Office of the Government Chief Information Officer	43,302	<b>36,432</b>	(6,870)	-15.9%
44	Data Protection Commission	22,949	<b>26,079</b>	3,130	13.6%
45	Further and Higher Education, Research, Innovation and Science	2,935,879	<b>3,127,410</b>	191,531	6.5%
Total:-		68,496,072	<b>70,886,452</b>	2,390,380	3.4%

Table 2A

## SUMMARY OF VOTED CURRENT - NET ESTIMATES

Vote No	Service	2022 Estimate	2023 Estimate	Increase/Decrease 2023 Estimate over 2022	
		€000	€000	€000	%
1	President's Establishment	4,750	<b>5,003</b>	253	5.3%
2	Department of the Taoiseach	38,025	<b>37,738</b>	(287)	-0.8%
3	Office of the Attorney General	33,286	<b>26,221</b>	(7,065)	-21.2%
4	Central Statistics Office	103,485	<b>69,692</b>	(33,793)	-32.7%
5	Office of the Director of Public Prosecutions	47,832	<b>54,435</b>	6,603	13.8%
6	Chief State Solicitor's Office	49,658	<b>48,386</b>	(1,272)	-2.6%
7	Office of the Minister for Finance	41,900	<b>43,626</b>	1,726	4.1%
8	Office of the Comptroller and Auditor General	9,365	<b>9,901</b>	536	5.7%
9	Office of the Revenue Commissioners	420,502	<b>429,323</b>	8,821	2.1%
10	Tax Appeals Commission	3,443	<b>3,532</b>	89	2.6%
11	Public Expenditure and Reform	46,016	<b>48,435</b>	2,419	5.3%
12	Superannuation and Retired Allowances	274,428	<b>286,765</b>	12,337	4.5%
13	Office of Public Works	311,480	<b>322,090</b>	10,610	3.4%
14	State Laboratory	10,836	<b>11,414</b>	578	5.3%
15	Secret Service	2,000	<b>2,000</b>	-	-
16	Valuation Office	13,541	<b>12,876</b>	(665)	-4.9%
17	Public Appointments Service	17,484	<b>18,528</b>	1,044	6.0%
18	National Shared Services Office	55,092	<b>58,345</b>	3,253	5.9%
19	Office of the Ombudsman	12,288	<b>12,947</b>	659	5.4%
20	Garda Síochána	1,809,854	<b>1,875,036</b>	65,182	3.6%
21	Prisons	358,926	<b>371,676</b>	12,750	3.6%
22	Courts Service	69,366	<b>74,996</b>	5,630	8.1%
23	Property Registration Authority	33,471	<b>35,716</b>	2,245	6.7%
24	Justice	392,157	<b>436,924</b>	44,767	11.4%
25	Irish Human Rights and Equality Commission	7,433	<b>7,819</b>	386	5.2%
26	Education	8,172,185	<b>8,446,797</b>	274,612	3.4%
27	International Co-Operation	601,402	<b>701,413</b>	100,011	16.6%
28	Foreign Affairs	228,895	<b>244,930</b>	16,035	7.0%
29	Environment, Climate and Communications	158,018	<b>177,757</b>	19,739	12.5%
30	Agriculture, Food and the Marine	1,145,183	<b>1,334,070</b>	188,887	16.5%
31	Transport	862,032	<b>863,724</b>	1,692	.2%
32	Enterprise, Trade and Employment	303,629	<b>306,804</b>	3,175	1.0%
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	769,332	<b>685,094</b>	(84,238)	-10.9%
34	Housing, Local Government and Heritage	2,471,572	<b>2,649,684</b>	178,112	7.2%
35	Army Pensions	265,650	<b>275,650</b>	10,000	3.8%
36	Defence	671,411	<b>692,324</b>	20,913	3.1%
37	Social Protection	11,877,148	<b>11,417,453</b>	(459,695)	-3.9%
38	Health	20,695,908	<b>21,801,427</b>	1,105,519	5.3%
39	Office of Government Procurement	19,077	<b>19,822</b>	745	3.9%
40	Children, Equality, Disability, Integration and Youth	2,026,017	<b>2,353,011</b>	326,994	16.1%
41	Policing Authority	3,856	<b>4,076</b>	220	5.7%
42	Rural and Community Development	169,171	<b>179,127</b>	9,956	5.9%
43	Office of the Government Chief Information Officer	21,242	<b>22,082</b>	840	4.0%
44	Data Protection Commission	22,949	<b>26,079</b>	3,130	13.6%
45	Further and Higher Education, Research, Innovation and Science	2,387,683	<b>2,543,462</b>	155,779	6.5%
Total:-		57,038,978	<b>59,048,210</b>	2,009,232	3.5%

Table 3A

## SUMMARY OF VOTED CAPITAL - NET ESTIMATES

Vote No	Service	2022 Estimate	2023 Estimate	Increase/Decrease 2023 Estimate over 2022	
		€000	€000	€000	%
7	Office of the Minister for Finance	1,000	<b>1,000</b>	-	-
9	Office of the Revenue Commissioners	20,600	<b>20,405</b>	(195)	-0.9%
11	Public Expenditure and Reform	509	<b>500</b>	(9)	-1.8%
13	Office of Public Works	270,000	<b>270,000</b>	-	-
16	Valuation Office	5,900	<b>2,810</b>	(3,090)	-52.4%
17	Public Appointments Service	2,000	<b>2,000</b>	-	-
18	National Shared Services Office	12,000	<b>12,000</b>	-	-
20	Garda Síochána	146,500	<b>161,500</b>	15,000	10.2%
21	Prisons	32,800	<b>29,500</b>	(3,300)	-10.1%
22	Courts Service	59,967	<b>66,871</b>	6,904	11.5%
23	Property Registration Authority	1,000	<b>1,000</b>	-	-
24	Justice	30,733	<b>14,129</b>	(16,604)	-54.0%
25	Irish Human Rights and Equality Commission	100	<b>100</b>	-	-
26	Education	792,150	<b>860,150</b>	68,000	8.6%
27	International Co-Operation	2,500	<b>2,500</b>	-	-
28	Foreign Affairs	22,500	<b>22,500</b>	-	-
29	Environment, Climate and Communications	1,081,373	<b>850,000</b>	(231,373)	-21.4%
30	Agriculture, Food and the Marine	316,679	<b>452,300</b>	135,621	42.8%
31	Transport	2,547,000	<b>2,622,000</b>	75,000	2.9%
32	Enterprise, Trade and Employment	537,800	<b>560,800</b>	23,000	4.3%
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	200,482	<b>204,482</b>	4,000	2.0%
34	Housing, Local Government and Heritage	3,400,466	<b>3,509,570</b>	109,104	3.2%
36	Defence	140,800	<b>175,850</b>	35,050	24.9%
37	Social Protection	16,000	<b>16,000</b>	-	-
38	Health	1,056,500	<b>1,173,500</b>	117,000	11.1%
39	Office of Government Procurement	352	<b>1,150</b>	798	-
40	Children, Equality, Disability, Integration and Youth	33,000	<b>40,000</b>	7,000	21.2%
42	Rural and Community Development	156,127	<b>167,327</b>	11,200	7.2%
43	Office of the Government Chief Information Officer	22,060	<b>14,350</b>	(7,710)	-35.0%
45	Further and Higher Education, Research, Innovation and Science	548,196	<b>583,948</b>	35,752	6.5%
Total:-		11,457,094	<b>11,838,242</b>	381,148	3.3%

**Table 4A**  
**EXCHEQUER PAY BILL – NET**

Vote No	Service	2022 Estimate	2023 Estimate	Increase/Decrease 2023 Estimate over 2022	
		€000	€000	€000	%
1	President's Establishment	1,947	<b>2,148</b>	201	10.3%
2	Department of the Taoiseach	20,295	<b>21,913</b>	1,618	8.0%
3	Office of the Attorney General	15,235	<b>16,165</b>	930	6.1%
4	Central Statistics Office	78,267	<b>54,869</b>	(23,398)	-29.9%
5	Office of the Director of Public Prosecutions	18,604	<b>22,147</b>	3,543	19.0%
6	Chief State Solicitor's Office	24,045	<b>24,773</b>	728	3.0%
7	Office of the Minister for Finance	22,991	<b>24,477</b>	1,486	6.5%
8	Office of the Comptroller and Auditor General	12,674	<b>13,105</b>	431	3.4%
9	Office of the Revenue Commissioners	316,870	<b>324,926</b>	8,056	2.5%
10	Tax Appeals Commission	2,672	<b>2,761</b>	89	3.3%
11	Public Expenditure and Reform	29,924	<b>31,850</b>	1,926	6.4%
13	Office of Public Works	122,110	<b>128,088</b>	5,978	4.9%
14	State Laboratory	6,756	<b>7,334</b>	578	8.6%
16	Valuation Office	9,415	<b>9,523</b>	108	1.1%
17	Public Appointments Service	11,552	<b>12,396</b>	844	7.3%
18	National Shared Services Office	38,960	<b>39,723</b>	763	2.0%
19	Office of the Ombudsman	9,823	<b>10,511</b>	688	7.0%
20	Garda Síochána	1,269,545	<b>1,284,227</b>	14,682	1.2%
21	Prisons	269,203	<b>279,353</b>	10,150	3.8%
22	Courts Service	61,704	<b>64,733</b>	3,029	4.9%
23	Property Registration Authority	28,303	<b>29,813</b>	1,510	5.3%
24	Justice	185,845	<b>209,978</b>	24,133	13.0%
25	Irish Human Rights and Equality Commission	4,275	<b>4,661</b>	386	9.0%
26	Education	5,903,429	<b>6,093,624</b>	190,195	3.2%
27	International Co-Operation	22,600	<b>23,911</b>	1,311	5.8%
28	Foreign Affairs	120,437	<b>130,172</b>	9,735	8.1%
29	Environment, Climate and Communications	87,808	<b>98,971</b>	11,163	12.7%
30	Agriculture, Food and the Marine	314,042	<b>325,486</b>	11,444	3.6%
31	Transport	86,006	<b>91,697</b>	5,691	6.6%
32	Enterprise, Trade and Employment	183,375	<b>193,140</b>	9,765	5.3%
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	124,025	<b>138,215</b>	14,190	11.4%
34	Housing, Local Government and Heritage	108,699	<b>128,708</b>	20,009	18.4%
35	Army Pensions	69	<b>70</b>	1	1.4%
36	Defence	529,101	<b>525,070</b>	(4,031)	-0.8%
37	Social Protection	323,555	<b>313,899</b>	(9,656)	-3.0%
38	Health	9,416,876	<b>9,748,053</b>	331,177	3.5%
39	Office of Government Procurement	15,330	<b>15,677</b>	347	2.3%
40	Children, Equality, Disability, Integration and Youth	395,037	<b>414,589</b>	19,552	4.9%
41	Policing Authority	2,376	<b>2,496</b>	120	5.1%
42	Rural and Community Development	15,504	<b>17,013</b>	1,509	9.7%
43	Office of the Government Chief Information Officer	6,183	<b>6,332</b>	149	2.4%
44	Data Protection Commission	15,695	<b>16,825</b>	1,130	7.2%
45	Further and Higher Education, Research, Innovation and Science	1,107,100	<b>1,212,406</b>	105,306	9.5%
Total:-		21,338,262	<b>22,115,828</b>	777,566	3.5%

Table 5A

## EXCHEQUER PENSIONS BILL – NET

Vote No	Service	2022 Estimate	2023 Estimate	Increase/Decrease 2023 Estimate over 2022	
		€000	€000	€000	%
3	Office of the Attorney General	140	<b>145</b>	5	3.6%
11	Public Expenditure and Reform	1,150	<b>1,400</b>	250	21.7%
12	Superannuation and Retired Allowances	273,634	<b>286,084</b>	12,450	4.5%
20	Garda Síochána	348,032	<b>376,332</b>	28,300	8.1%
22	Courts Service	114	<b>115</b>	1	.9%
24	Justice	705	<b>710</b>	5	.7%
26	Education	1,219,162	<b>1,251,829</b>	32,667	2.7%
29	Environment, Climate and Communications	8,144	<b>8,701</b>	557	6.8%
30	Agriculture, Food and the Marine	54,437	<b>55,610</b>	1,173	2.2%
31	Transport	1,483	<b>1,578</b>	95	6.4%
32	Enterprise, Trade and Employment	50,332	<b>51,106</b>	774	1.5%
33	Tourism, Culture, Arts, Gaeltacht, Sport and Media	14,321	<b>15,236</b>	915	6.4%
34	Housing, Local Government and Heritage	11,070	<b>12,363</b>	1,293	11.7%
35	Army Pensions	265,471	<b>275,462</b>	9,991	3.8%
37	Social Protection	634	<b>864</b>	230	36.3%
38	Health	617,929	<b>653,759</b>	35,830	5.8%
40	Children, Equality, Disability, Integration and Youth	6,325	<b>5,183</b>	(1,142)	-18.1%
42	Rural and Community Development	(12)	<b>(12)</b>	-	-
45	Further and Higher Education, Research, Innovation and Science	233,277	<b>256,497</b>	23,220	10.0%
Total:-		3,106,348	<b>3,252,962</b>	146,614	4.5%

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## 1

**PRESIDENT'S ESTABLISHMENT**

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Office of the Secretary General to the President, for certain other expenses of the President's Establishment and for certain grants.

**Five million, three thousand euro  
(€5,003,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Department of the Taoiseach.

	2022 Estimate		2023 Estimate		Change 2023 over 2022
	Current	Total	Current	Total	
<b>PROGRAMME EXPENDITURE</b>					
A - PRESIDENT'S ESTABLISHMENT ....	€000	€000	€000	€000	%
B - CENTENARIANS' BOUNTY ....	3,083	3,083	3,336	3,336	8%
	1,750	1,750	1,750	1,750	-
Gross Total :-	4,833	4,833	5,086	5,086	5%
Deduct :-					
C - APPROPRIATIONS IN AID ....	83	83	83	83	-
Net Total :-	4,750	4,750	5,003	5,003	5%
Net Increase (€000)					253
Exchequer pay included in above net total ....		1,947	2,148	10%	
Associated Public Service employees ....		27	30	11%	

	2022 Estimate		2023 Estimate		Change 2023 over 2022
	Current	Total	Current	Total	
<b>ADMINISTRATION</b>					
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>					
(I) SALARIES, WAGES, PENSIONS AND ALLOWANCES ....	€000	€000	€000	€000	%
(II) TRAVEL AND SUBSISTENCE ....	2,023	2,023	2,226	2,226	10%
(III) TRAINING AND DEVELOPMENT ....	310	310	310	310	-
(IV) PROFESSIONAL, CONSULTANCY AND OTHER SERVICES ....	40	40	40	40	-
(V) OPERATING EXPENSES ....	225	225	225	225	-
(VI) ASSET AND EQUIPMENT EXPENSES ....	178	178	228	228	28%
(VII) PREMISES AND ACCOMMODATION EXPENSES ....	260	260	260	260	-
(VIII) COMMUNICATION AND MARKETING EXPENSES ....	9	9	9	9	-
	104	104	104	104	-
Gross Total :-	3,149	3,149	3,402	3,402	8%

## DEPARTMENT OF THE TAOISEACH

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Department of the Taoiseach, including certain services administered by the Department and for payment of grants.

**Thirty-seven million, seven hundred and thirty-eight thousand euro  
(€37,738,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Department of the Taoiseach.

	2022 Estimate		2023 Estimate*		Change 2023 over 2022
	Current	Total	Current	Total	
<b>PROGRAMME EXPENDITURE</b>					
A - SUPPORTING THE WORK OF THE TAOISEACH AND GOVERNMENT ....	€000	€000	€000	€000	%
	38,934	<b>38,934</b>	38,526	<b>38,526</b>	-1%
Gross Total :-	38,934	<b>38,934</b>	38,526	<b>38,526</b>	-1%
Deduct :-					
B - APPROPRIATIONS IN AID ....	909	<b>909</b>	788	<b>788</b>	-13%
Net Total :-	38,025	<b>38,025</b>	37,738	<b>37,738</b>	-1%

Net Decrease (€000) (287)

Exchequer pay included in above net total ....  
Associated Public Service employees ....

20,295	21,913	8%
288	296	3%

	2022 Estimate		2023 Estimate*		Change 2023 over 2022
	Current	Total	Current	Total	
<b>ADMINISTRATION</b>					
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>					
	€000	€000	€000	€000	%
(I) SALARIES, WAGES AND ALLOWANCES ....	18,429	<b>18,429</b>	19,862	<b>19,862</b>	8%
(II) TRAVEL AND SUBSISTENCE ....	730	<b>730</b>	730	<b>730</b>	-
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	2,802	<b>2,802</b>	2,802	<b>2,802</b>	-
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	360	<b>360</b>	360	<b>360</b>	-
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	1,257	<b>1,257</b>	1,257	<b>1,257</b>	-
(VI) OFFICE PREMISES EXPENSES ....	400	<b>400</b>	400	<b>400</b>	-
(VII) CONSULTANCY AND VALUE FOR MONEY AND POLICY REVIEWS ....	18	<b>18</b>	18	<b>18</b>	-
Gross Total :-	23,996	<b>23,996</b>	25,429	<b>25,429</b>	6%

\* The 2023 Estimate reflects a provision of €2m to provide for whole-of-Government COVID-19 public communications.

## OFFICE OF THE ATTORNEY GENERAL

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Office of the Attorney General, including a grant.

**Twenty-six million, two hundred and twenty-one thousand euro  
(€26,221,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Attorney General.

	2022 Estimate		2023 Estimate		Change 2023 over 2022 %
	Current	Total	Current	Total	
<b>PROGRAMME EXPENDITURE</b>					
A - DELIVERY OF PROFESSIONAL LEGAL SERVICES TO GOVERNMENT DEPARTMENTS AND OFFICES ....	€000	€000	€000	€000	
	33,991	33,991	26,926	26,926	-21%
Gross Total :-	33,991	33,991	26,926	26,926	-21%
<i>Deduct :-</i>					
B - APPROPRIATIONS IN AID ....	705	705	705	705	-
Net Total :-	33,286	33,286	26,221	26,221	-21%
Net Decrease (€000)					(7,065)
<i>Exchequer pay included in above net total ....</i>		15,235		16,165	6%
<i>Associated Public Service employees ....</i>		177		190	7%
<i>Exchequer pensions included in above net total ....</i>		140		145	4%
<i>Associated Public Service pensioners ....</i>		3		3	-
<b>ADMINISTRATION</b>					
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>					
(I) SALARIES, WAGES AND ALLOWANCES ....	14,308	14,308	15,208	15,208	6%
(II) TRAVEL AND SUBSISTENCE ....	240	240	240	240	-
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	700	700	750	750	7%
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	125	125	125	125	-
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	700	700	1,154	1,154	65%
(VI) OFFICE PREMISES EXPENSES ....	208	208	310	310	49%
(VII) CONSULTANCY AND VALUE FOR MONEY AND POLICY REVIEWS ....	35	35	35	35	-
(VIII) CONTRACT LEGAL EXPERTISE ....	2,710	2,710	2,100	2,100	-23%
Gross Total :-	19,026	19,026	19,922	19,922	5%

## CENTRAL STATISTICS OFFICE

I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Central Statistics Office.

**Sixty-nine million, six hundred and ninety-two thousand euro  
(€69,692,000)**

II. Programmes under which the Subheads for this Vote will be accounted for by the Central Statistics Office.

	2022 Estimate		2023 Estimate*		Change 2023 over 2022
	Current	Total	Current	Total	
<b>PROGRAMME EXPENDITURE</b>					
A - DELIVERY OF ANNUAL STATISTICAL PROGRAMME ....	€000	€000	€000	€000	%
	105,605	<b>105,605</b>	71,332	<b>71,332</b>	-32%
Gross Total :-	105,605	<b>105,605</b>	71,332	<b>71,332</b>	-32%
<i>Deduct :-</i>					
B - APPROPRIATIONS IN AID ....	2,120	<b>2,120</b>	1,640	<b>1,640</b>	-23%
Net Total :-	103,485	<b>103,485</b>	69,692	<b>69,692</b>	-33%
Net Decrease (€000)					(33,793)
<i>Exchequer pay included in above net total ....</i>					
<i>Associated Public Service employees ....</i>					
		78,267		54,869	-30%
		1,035		938	-9%

	2022 Estimate		2023 Estimate*		Change 2023 over 2022
	Current	Total	Current	Total	
<b>ADMINISTRATION</b>					
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>					
	€000	€000	€000	€000	%
(I) SALARIES, WAGES AND ALLOWANCES ....	78,954	<b>78,954</b>	55,668	<b>55,668</b>	-29%
(II) TRAVEL AND SUBSISTENCE ....	1,105	<b>1,105</b>	1,271	<b>1,271</b>	15%
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	3,146	<b>3,146</b>	1,270	<b>1,270</b>	-60%
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	1,304	<b>1,304</b>	975	<b>975</b>	-25%
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	10,887	<b>10,887</b>	8,385	<b>8,385</b>	-23%
(VI) OFFICE PREMISES EXPENSES ....	1,196	<b>1,196</b>	1,147	<b>1,147</b>	-4%
(VII) CONSULTANCY AND VALUE FOR MONEY AND POLICY REVIEWS ....	80	<b>80</b>	170	<b>170</b>	112%
(VIII) COLLECTION OF STATISTICS ....	7,433	<b>7,433</b>	1,446	<b>1,446</b>	-81%
Gross Total :-	104,105	<b>104,105</b>	70,332	<b>70,332</b>	-32%

\* The 2023 Estimate reflects a budget transfer of €2.356m from the Department of Children, Equality, Disability, Integration and Youth (DCEDIY) to provide for the Growing Up in Ireland Survey.

\*Includes €1m of NRRP funding for Online Census Pilot Testing.

## OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Office of the Director of Public Prosecutions.

**Fifty-four million, four hundred and thirty-five thousand euro  
(€54,435,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Director of Public Prosecutions.

	2022 Estimate		2023 Estimate		Change 2023 over 2022
	Current	Total	Current	Total	
<b>PROGRAMME EXPENDITURE</b>					
A - PROVISION OF PROSECUTION SERVICE ....	€000	€000	€000	€000	%
	48,652	48,652	55,195	55,195	13%
Gross Total :-	48,652	48,652	55,195	55,195	13%
Deduct :-					
B - APPROPRIATIONS IN AID ....	820	820	760	760	-7%
Net Total :-	47,832	47,832	54,435	54,435	14%

Net Increase (€000) 6,603

Exchequer pay included in above net total ....  
Associated Public Service employees ....

18,604	22,147	19%
260	301	16%

	2022 Estimate		2023 Estimate		Change 2023 over 2022
	Current	Total	Current	Total	
<b>ADMINISTRATION</b>					
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>					
	€000	€000	€000	€000	%
(I) SALARIES, WAGES AND ALLOWANCES ....	19,321	19,321	22,864	22,864	18%
(II) TRAVEL AND SUBSISTENCE ....	186	186	186	186	-
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	1,145	1,145	1,145	1,145	-
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	230	230	230	230	-
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	931	931	1,181	1,181	27%
(VI) OFFICE PREMISES EXPENSES ....	658	658	658	658	-
(VII) CONSULTANCY AND VALUE FOR MONEY AND POLICY REVIEWS ....	37	37	37	37	-
Gross Total :-	22,508	22,508	26,301	26,301	17%

## OFFICE OF THE CHIEF STATE SOLICITOR

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Office of the Chief State Solicitor.

**Forty-eight million, three hundred and eighty-six thousand euro  
(€48,386,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Chief State Solicitor.

	2022 Estimate		2023 Estimate		Change 2023 over 2022
	Current	Total	Current	Total	
<b>PROGRAMME EXPENDITURE</b>					
A - PROVISION OF LEGAL SERVICES ....	€000	€000	€000	€000	%
	50,508	50,508	49,236	49,236	-3%
Gross Total :-	50,508	50,508	49,236	49,236	-3%
Deduct :-					
B - APPROPRIATIONS IN AID ....	850	850	850	850	-
Net Total :-	49,658	49,658	48,386	48,386	-3%

Net Decrease (€000)

(1,272)

Exchequer pay included in above net total ....  
Associated Public Service employees ....

24,045	24,773	3%
363	363	-

	2022 Estimate		2023 Estimate		Change 2023 over 2022
	Current	Total	Current	Total	
<b>ADMINISTRATION</b>					
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>					
	€000	€000	€000	€000	%
(I) SALARIES, WAGES AND ALLOWANCES ....	24,795	24,795	25,523	25,523	3%
(II) TRAVEL AND SUBSISTENCE ....	90	90	90	90	-
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	1,038	1,038	1,038	1,038	-
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	310	310	310	310	-
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	1,005	1,005	1,005	1,005	-
(VI) OFFICE PREMISES EXPENSES ....	250	250	250	250	-
(VII) CONSULTANCY AND VALUE FOR MONEY AND POLICY REVIEWS ....	100	100	100	100	-
Gross Total :-	27,588	27,588	28,316	28,316	3%

## OFFICE OF THE MINISTER FOR FINANCE

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Office of the Minister for Finance, including the Paymaster - General's Office, for certain services administered by the Office of the Minister and for payment of certain grants.

**Forty-four million, six hundred and twenty-six thousand euro  
(€44,626,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Finance.

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>PROGRAMME EXPENDITURE</b>							
A - ECONOMIC AND FISCAL POLICY ....	€000	€000	€000	€000	€000	€000	%
B - BANKING AND FINANCIAL SERVICES POLICY ....	27,702	500	28,202	26,777	499	27,276	-3%
	15,278	500	15,778	17,759	501	18,260	16%
Gross Total :-	42,980	1,000	43,980	44,536	1,000	45,536	4%
Deduct :-							
D - APPROPRIATIONS IN AID ....	1,080	-	1,080	910	-	910	-16%
Net Total :-	41,900	1,000	42,900	43,626	1,000	44,626	4%
Net Increase (€000)							1,726
<i>Exchequer pay included in above net total ....</i>							22,991
<i>Associated Public Service employees ....</i>							345
							24,477
							345
							6%
							-

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>ADMINISTRATION</b>							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(I) SALARIES, WAGES, PENSIONS AND ALLOWANCES ....	€000	€000	€000	€000	€000	€000	%
(II) TRAVEL AND SUBSISTENCE ....	23,771	-	23,771	25,227	-	25,227	6%
(III) TRAINING AND DEVELOPMENT ....	894	-	894	1,084	-	1,084	21%
(IV) PROFESSIONAL, CONSULTANCY AND OTHER SERVICES ....	564	-	564	559	-	559	-1%
(V) OPERATING EXPENSES ....	-	-	-	150	-	150	-
(VI) PREMISES AND ACCOMMODATION EXPENSES ....	2,556	-	2,556	2,256	-	2,256	-12%
(VII) ASSET AND EQUIPMENT EXPENSES ....	421	660	1,081	663	615	1,278	18%
(VIII) COMMUNICATION AND MARKETING EXPENSES ....	-	340	340	-	385	385	13%
(IX) COMMUNICATION AND MARKETING EXPENSES ....	309	-	309	331	-	331	7%
Gross Total :-	28,515	1,000	29,515	30,270	1,000	31,270	6%

## OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

- I. Estimate of the amounts required in the year ending 31 December 2023 for the salaries and expenses of the Office of the Comptroller and Auditor General.

**Nine million, nine hundred and one thousand euro  
(€9,901,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Comptroller and Auditor General.

	2022 Estimate		2023 Estimate		Change 2023 over 2022
	Current	Total	Current	Total	
<b>PROGRAMME EXPENDITURE</b>					
A - AUDIT AND REPORTING ....	€000	€000	€000	€000	%
	16,050	16,050	16,586	16,586	3%
Gross Total :-	16,050	16,050	16,586	16,586	3%
Deduct :-					
B - APPROPRIATIONS IN AID ....	6,685	6,685	6,685	6,685	-
Net Total :-	9,365	9,365	9,901	9,901	6%
Net Increase (€000)					536
<i>Exchequer pay included in above net total ....</i>					
<i>Associated Public Service employees ....</i>					
		12,674		13,105	3%
		199		197	-1%

	2022 Estimate		2023 Estimate		Change 2023 over 2022
	Current	Total	Current	Total	
<b>ADMINISTRATION</b>					
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>					
	€000	€000	€000	€000	%
(I) SALARIES, WAGES, PENSIONS AND ALLOWANCES ....	13,059	13,059	13,490	13,490	3%
(II) TRAVEL AND SUBSISTENCE ....	546	546	546	546	-
(III) TRAINING AND DEVELOPMENT ....	225	225	330	330	47%
(IV) PROFESSIONAL, CONSULTANCY AND OTHER SERVICES ....	1,125	1,125	1,125	1,125	-
(V) OPERATING EXPENSES ....	166	166	166	166	-
(VI) ASSET AND EQUIPMENT EXPENSES ....	489	489	489	489	-
(VII) PREMISES AND ACCOMMODATION EXPENSES ....	160	160	160	160	-
(VIII) COMMUNICATION AND MARKETING EXPENSES ....	100	100	100	100	-
Gross Total :-	15,870	15,870	16,406	16,406	3%

## OFFICE OF THE REVENUE COMMISSIONERS

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office.

**Four hundred and forty-nine million, seven hundred and twenty-eight thousand euro  
(€449,728,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Revenue Commissioners.

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>PROGRAMME EXPENDITURE</b>							
A - ADMINISTRATION AND COLLECTION OF TAXES AND DUTIES AND FRONTIER MANAGEMENT ....	€000	€000	€000	€000	€000	€000	%
	475,424	21,000	<b>496,424</b>	486,030	21,000	<b>507,030</b>	2%
Gross Total :-	475,424	21,000	<b>496,424</b>	486,030	21,000	<b>507,030</b>	2%
Deduct :-							
B - APPROPRIATIONS IN AID ....	54,922	400	<b>55,322</b>	56,707	595	<b>57,302</b>	4%
Net Total :-	420,502	20,600	<b>441,102</b>	429,323	20,405	<b>449,728</b>	2%
Net Increase (€000)							8,626
			<u>316,870</u>				<u>324,926</u> 3%
Exchequer pay included in above net total ....			<u>7,024</u>				<u>7,024</u> -
Associated Public Service employees ....							

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>ADMINISTRATION</b>							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
	€000	€000	€000	€000	€000	€000	%
(I) SALARIES, WAGES AND ALLOWANCES ....	352,824	-	<b>352,824</b>	360,880	-	<b>360,880</b>	2%
(II) TRAVEL AND SUBSISTENCE ....	2,500	-	<b>2,500</b>	3,250	-	<b>3,250</b>	30%
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	33,500	-	<b>33,500</b>	31,930	-	<b>31,930</b>	-5%
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	9,000	-	<b>9,000</b>	10,500	-	<b>10,500</b>	17%
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	57,400	16,650	<b>74,050</b>	56,915	17,325	<b>74,240</b>	-
(VI) OFFICE PREMISES EXPENSES ....	4,525	1,500	<b>6,025</b>	4,950	2,465	<b>7,415</b>	23%
(VII) CONSULTANCY AND VALUE FOR MONEY AND POLICY REVIEWS ....	250	-	<b>250</b>	1,200	-	<b>1,200</b>	-
(VIII) MOTOR VEHICLES ....	2,500	2,850	<b>5,350</b>	2,930	1,210	<b>4,140</b>	-23%
(IX) LAW CHARGES, FEES AND REWARDS ....	11,800	-	<b>11,800</b>	12,350	-	<b>12,350</b>	5%
(X) COMPENSATION AND LOSSES ....	1,125	-	<b>1,125</b>	1,125	-	<b>1,125</b>	-
Gross Total :-	475,424	21,000	<b>496,424</b>	486,030	21,000	<b>507,030</b>	2%

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## TAX APPEALS COMMISSION

I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Tax Appeals Commission.

**Three million, five hundred and thirty-two thousand euro  
(€3,532,000)**

II. Programmes under which the Subheads for this Vote will be accounted for by the Tax Appeals Commission.

	2022 Estimate		2023 Estimate		Change 2023 over 2022
	Current	Total	Current	Total	
<b>PROGRAMME EXPENDITURE</b>					
A - FACILITATION OF HEARING OF TAX APPEALS ....	€000	€000	€000	€000	%
	3,522	3,522	3,615	3,615	3%
Gross Total :-	3,522	3,522	3,615	3,615	3%
<i>Deduct :-</i>					
B - APPROPRIATIONS IN AID ....					
	79	79	83	83	5%
Net Total :-	3,443	3,443	3,532	3,532	3%

Net Increase (€000)

89

*Exchequer pay included in above net total ....*

2,672
37

2,761	3%
37	-

*Associated Public Service employees ....*

	2022 Estimate		2023 Estimate		Change 2023 over 2022
	Current	Total	Current	Total	
<b>ADMINISTRATION</b>					
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>					
	€000	€000	€000	€000	%
(I) SALARIES, WAGES AND ALLOWANCES ....	2,751	2,751	2,844	2,844	3%
(II) TRAVEL AND SUBSISTENCE ....	1	1	6	6	-
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	97	97	100	100	3%
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	25	25	18	18	-28%
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	465	465	465	465	-
(VI) OFFICE PREMISES EXPENSES ....	21	21	22	22	5%
(VII) CONSULTANCY AND OTHER SERVICES ....	162	162	160	160	-1%
Gross Total :-	3,522	3,522	3,615	3,615	3%

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## PUBLIC EXPENDITURE AND REFORM

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Office of the Minister for Public Expenditure and Reform, for certain services administered by the Office of the Minister and for payment of certain grants.

**Forty-eight million, nine hundred and thirty-five thousand euro  
(€48,935,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Public Expenditure and Reform.

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>PROGRAMME EXPENDITURE</b>							
A - PUBLIC EXPENDITURE MANAGEMENT AND REFORM ...	€000	€000	€000	€000	€000	€000	%
	48,921	509	<b>49,430</b>	51,570	500	<b>52,070</b>	5%
Gross Total :-	48,921	509	<b>49,430</b>	51,570	500	<b>52,070</b>	5%
<i>Deduct :-</i>							
C - APPROPRIATIONS IN AID ...	2,905	-	<b>2,905</b>	3,135	-	<b>3,135</b>	8%
Net Total :-	46,016	509	<b>46,525</b>	48,435	500	<b>48,935</b>	5%
Net Increase (€000)							2,410
<i>Exchequer pay included in above net total ....</i>							
<i>Associated Public Service employees ....</i>							
<i>Exchequer pensions included in above net total ....</i>							
<i>Associated Public Service pensioners ....</i>							
<b>29,924</b>							<b>31,850</b>
<b>457</b>							<b>465</b>
<b>1,150</b>							<b>1,400</b>
<b>10</b>							<b>10</b>
<b>6%</b>							<b>6%</b>
<b>2%</b>							<b>2%</b>
<b>22%</b>							<b>22%</b>
<b>-</b>							<b>-</b>
<b>ADMINISTRATION</b>							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
	€000	€000	€000	€000	€000	€000	%
(I) SALARIES, WAGES, PENSIONS AND ALLOWANCES ....	26,543	-	<b>26,543</b>	28,469	-	<b>28,469</b>	7%
(II) TRAVEL AND SUBSISTENCE ....	257	-	<b>257</b>	265	-	<b>265</b>	3%
(III) TRAINING AND DEVELOPMENT ....	421	-	<b>421</b>	496	-	<b>496</b>	18%
(IV) PROFESSIONAL, CONSULTANCY AND OTHER SERVICES ....	29	-	<b>29</b>	837	-	<b>837</b>	-
(V) OPERATING EXPENSES ....	561	-	<b>561</b>	601	-	<b>601</b>	7%
(VI) PREMISES AND ACCOMMODATION EXPENSES ....	221	30	<b>251</b>	170	100	<b>270</b>	8%
(VII) COMMUNICATION AND MARKETING EXPENSES ....	22	-	<b>22</b>	95	-	<b>95</b>	-
(VII) ASSET AND EQUIPMENT EXPENSES ....	54	379	<b>433</b>	65	400	<b>465</b>	7%
Gross Total :-	28,108	409	<b>28,517</b>	30,998	500	<b>31,498</b>	10%

## SUPERANNUATION AND RETIRED ALLOWANCES

- I. Estimate of the amount required in the year ending 31 December 2023 for pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts 1834 to 2004 and sundry other statutes; extra - statutory pensions, allowances and gratuities awarded by the Minister for Public Expenditure and Reform, fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; fees to Pensions Authority and other professional fees, miscellaneous payments, etc.

**Two hundred and eighty-six million, seven hundred and sixty-five thousand euro  
(€286,765,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Public Expenditure and Reform.

	2022 Estimate		2023 Estimate		Change 2023 over 2022
	Current	Total	Current	Total	
	€000	€000	€000	€000	%
<b>PROGRAMME EXPENDITURE</b>					
A - SUPERANNUATION AND RETIRED ALLOWANCES ....	707,620	<b>707,620</b>	787,620	<b>787,620</b>	11%
Gross Total :-	707,620	<b>707,620</b>	787,620	<b>787,620</b>	11%
<i>Deduct :-</i>					
B - APPROPRIATIONS IN AID ....	433,192	<b>433,192</b>	500,855	<b>500,855</b>	16%
Net Total :-	274,428	<b>274,428</b>	286,765	<b>286,765</b>	4%
			Net Increase (€000)		12,337
<i>Exchequer pensions included in above net total ....</i>		273,634		286,084	5%
<i>Associated Public Service pensioners ....</i>		30,876		32,825	6%

## OFFICE OF PUBLIC WORKS

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Office of Public Works for services administered by that Office and for payment of certain grants and for the recoupment of certain expenditure.

**Five hundred and ninety-two million, ninety thousand euro  
(€592,090,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of Public Works.

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>PROGRAMME EXPENDITURE</b>							
A - FLOOD RISK MANAGEMENT ....	€000	€000	€000	€000	€000	€000	%
B - ESTATE MANAGEMENT ....	42,587	99,996	142,583	44,629	79,996	124,625	-13%
	284,337	170,004	454,341	294,667	190,004	484,671	7%
Gross Total :-	326,924	270,000	596,924	339,296	270,000	609,296	2%
Deduct :-							
C - APPROPRIATIONS IN AID ....	15,444	-	15,444	17,206	-	17,206	11%
Net Total :-	311,480	270,000	581,480	322,090	270,000	592,090	2%
Net Increase (€000)							10,610
Exchequer pay included in above net total ....			122,110	128,088			5%
Associated Public Service employees ....			2,223	2,245			1%

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>ADMINISTRATION</b>							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
	€000	€000	€000	€000	€000	€000	%
(I) SALARIES, WAGES AND ALLOWANCES ....	54,530	-	54,530	57,820	-	57,820	6%
(II) TRAVEL AND SUBSISTENCE ....	2,217	-	2,217	2,218	-	2,218	-
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	1,193	-	1,193	1,410	-	1,410	18%
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	1,808	-	1,808	1,925	-	1,925	6%
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	3,474	5,000	8,474	3,873	5,000	8,873	5%
(VI) OFFICE PREMISES EXPENSES ....	1,279	-	1,279	1,279	-	1,279	-
(VII) CONSULTANCY AND VALUE FOR MONEY AND POLICY REVIEWS ....	293	-	293	250	-	250	-15%
(VIII) GOVERNMENT PUBLICATION SERVICES ....	140	-	140	140	-	140	-
Gross Total :-	64,934	5,000	69,934	68,915	5,000	73,915	6%

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## STATE LABORATORY

I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the State Laboratory.

**Eleven million, four hundred and fourteen thousand euro  
(€11,414,000)**

II. Programmes under which the Subheads for this Vote will be accounted for by the State Laboratory.

	2022 Estimate		2023 Estimate		Change 2023 over 2022
	Current	Total	Current	Total	
<b>PROGRAMME EXPENDITURE</b>					
A - GOVERNMENT ANALYTICAL LABORATORY AND ADVISORY SERVICE ....	€000	€000	€000	€000	%
	11,932	11,932	12,524	12,524	5%
Gross Total :-	11,932	11,932	12,524	12,524	5%
<i>Deduct :-</i>					
B - APPROPRIATIONS IN AID ....	1,096	1,096	1,110	1,110	1%
Net Total :-	10,836	10,836	11,414	11,414	5%

Net Increase (€000)

578

*Exchequer pay included in above net total ....*

6,756
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7,334	9%
-------	----

*Associated Public Service employees ....*

112
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118	5%
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	2022 Estimate		2023 Estimate		Change 2023 over 2022
	Current	Total	Current	Total	
<b>ADMINISTRATION</b>					
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>					
	€000	€000	€000	€000	%
(I) SALARIES, WAGES AND ALLOWANCES ....	6,952	6,952	7,544	7,544	9%
(II) TRAVEL AND SUBSISTENCE ....	45	45	35	35	-22%
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	325	325	380	380	17%
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	60	60	60	60	-
(V) LAB EQUIPMENT AND EXTERNAL IT SERVICES ....	3,027	3,027	3,027	3,027	-
(VI) OFFICE PREMISES EXPENSES ....	1,458	1,458	1,458	1,458	-
(VII) CONSULTANCY AND VALUE FOR MONEY AND POLICY REVIEWS ....	65	65	20	20	-69%
Gross Total :-	11,932	11,932	12,524	12,524	5%

## 15

**SECRET SERVICE**

- I.** Estimate of the amounts required in the year ending 31 December 2023 for the salaries and expenses of the Secret Service.

**Two million euro  
(€2,000,000)**

- II.** Head under which this Vote will be accounted for by the office of the Minister for Public Expenditure and Reform.

	2022 Estimate	2023 Estimate	Change 2023 over 2022
	Current	Current	
	€000	€000	%
Secret Service ...	2,000	<b>2,000</b>	-
	Increase (€000)		-

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## VALUATION OFFICE

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Valuation Office and certain minor services.

**Fifteen million, six hundred and eighty-six thousand euro  
(€15,686,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Valuation Office.

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>PROGRAMME EXPENDITURE</b>							
A - PROVISION OF STATE VALUATION SERVICE ....	€000	€000	€000	€000	€000	€000	%
	14,326	5,900	20,226	13,616	2,810	16,426	-19%
Gross Total :-	14,326	5,900	20,226	13,616	2,810	16,426	-19%
<i>Deduct :-</i>							
C - APPROPRIATIONS IN AID ....	785	-	785	740	-	740	-6%
Net Total :-	13,541	5,900	19,441	12,876	2,810	15,686	-19%

Net Decrease (€000) (3,755)

*Exchequer pay included in above net total ....*

9,415

9,523 1%

*Associated Public Service employees ....*

160

160 -

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>ADMINISTRATION</b>							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
	€000	€000	€000	€000	€000	€000	%
(I) SALARIES, WAGES AND ALLOWANCES ....	9,715	-	9,715	9,823	-	9,823	1%
(II) TRAVEL AND SUBSISTENCE ....	160	-	160	200	-	200	25%
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	364	-	364	500	-	500	37%
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	80	-	80	80	-	80	-
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	1,544	5,900	7,444	1,250	2,810	4,060	-45%
(VI) OFFICE PREMISES EXPENSES ....	140	-	140	140	-	140	-
(VII) CONSULTANCY AND VALUE FOR MONEY AND POLICY REVIEWS ....	50	-	50	50	-	50	-
Gross Total :-	12,053	5,900	17,953	12,043	2,810	14,853	-17%

## PUBLIC APPOINTMENTS SERVICE

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Public Appointments Service.

**Twenty million, five hundred and twenty-eight thousand euro  
(€20,528,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Public Appointments Service.

	2022 Estimate			2023 Estimate			Change 2023 over 2022	
	Current	Capital	Total	Current	Capital	Total		
<b>PROGRAMME EXPENDITURE</b>								
A - CIVIL AND PUBLIC SERVICE - REDEPLOYMENT / RECRUITMENT / SELECTION ....	€000	€000	€000	€000	€000	€000	%	
	17,659	2,000	19,659	18,703	2,000	20,703	5%	
Gross Total :-	17,659	2,000	19,659	18,703	2,000	20,703	5%	
Deduct :-								
B - APPROPRIATIONS IN AID ....	175	-	175	175	-	175	-	
Net Total :-	17,484	2,000	19,484	18,528	2,000	20,528	5%	
Net Increase (€000)							1,044	
			11,552				12,396	7%
Exchequer pay included in above net total ....			276				276	-
Associated Public Service employees ....								

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>ADMINISTRATION</b>							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
	€000	€000	€000	€000	€000	€000	%
(I) SALARIES, WAGES AND ALLOWANCES ....	11,702	-	11,702	12,546	-	12,546	7%
(II) TRAVEL AND SUBSISTENCE ....	30	-	30	40	-	40	33%
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	381	-	381	410	-	410	8%
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	100	-	100	90	-	90	-10%
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	1,490	1,500	2,990	1,402	1,800	3,202	7%
(VI) OFFICE PREMISES EXPENSES ....	249	500	749	249	200	449	-40%
(VII) RECRUITMENT COSTS - RESEARCH & CORPORATE GOVERNANCE ....	80	-	80	120	-	120	50%
(VIII) RECRUITMENT COSTS - ADVERTISING & TESTING ....	1,527	-	1,527	1,534	-	1,534	-
(IX) RECRUITMENT COSTS - INTERVIEW BOARDS ....	2,100	-	2,100	2,312	-	2,312	10%
Gross Total :-	17,659	2,000	19,659	18,703	2,000	20,703	5%

## NATIONAL SHARED SERVICES OFFICE

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the National Shared Services Office.

**Seventy million, three hundred and forty-five thousand euro  
(€70,345,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the National Shared Services Office.

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>PROGRAMME EXPENDITURE</b>	€000	€000	€000	€000	€000	€000	%
A - NSSO FUNCTION ....	27,682	12,000	39,682	31,043	12,000	43,043	8%
B - HR SHARED SERVICES ....	10,059	-	10,059	10,371	-	10,371	3%
C - PAYROLL SHARED SERVICES ....	12,987	-	12,987	13,178	-	13,178	1%
D - FINANCE SHARED SERVICES ....	10,722	-	10,722	10,332	-	10,332	-4%
Gross Total :-	61,450	12,000	73,450	64,924	12,000	76,924	5%
Deduct :-							
E - APPROPRIATIONS IN AID ....	6,358	-	6,358	6,579	-	6,579	3%
Net Total :-	55,092	12,000	67,092	58,345	12,000	70,345	5%

Net Increase (€000)

3,253

Exchequer pay included in above net total ....

38,960
855

39,723	2%
887	4%

Associated Public Service employees ....

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>ADMINISTRATION</b>	€000	€000	€000	€000	€000	€000	%
Functional split of Administrative Budgets, which are included in above Programme allocations.							
(I) SALARIES, WAGES, PENSIONS AND ALLOWANCES ....	37,685	-	37,685	38,651	-	38,651	3%
(II) TRAVEL AND SUBSISTENCE ....	405	-	405	200	-	200	-51%
(III) TRAINING AND DEVELOPMENT ....	535	-	535	535	-	535	-
(IV) PROFESSIONAL, CONSULTANCY AND OTHER SERVICES ....	12,824	-	12,824	17,841	-	17,841	39%
(V) OPERATING EXPENSES ....	330	-	330	440	-	440	33%
(VI) ASSET AND EQUIPMENT EXPENSES ....	-	2,000	2,000	-	2,529	2,529	26%
(VII) PREMISES AND ACCOMMODATION EXPENSES ....	720	100	820	720	100	820	-
(VII) COMMUNICATION AND MARKETING EXPENSES ....	572	-	572	682	-	682	19%
Gross Total :-	53,071	2,100	55,171	59,069	2,629	61,698	12%

## OFFICE OF THE OMBUDSMAN

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Office of the Ombudsman, the Office of the Commission for Public Service Appointments, the Office of the Protected Disclosures Commission, the Standards in Public Office Commission, the Office of the Information Commissioner and the Office of the Commissioner for Environmental Information.

**Twelve million, nine hundred and forty-seven thousand euro  
(€12,947,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Ombudsman.

	2022 Estimate		2023 Estimate		Change 2023 over 2022
	Current	Total	Current	Total	
<b>PROGRAMME EXPENDITURE</b>					
A - OMBUDSMAN FUNCTION / OFFICE OF THE COMMISSION FOR PUBLIC SERVICE APPOINTMENTS / OFFICE OF THE PROTECTED DISCLOSURES COMMISSION ....	€000	€000	€000	€000	%
B - STANDARDS IN PUBLIC OFFICE COMMISSION ....	7,435	7,435	7,966	7,966	7%
C - OFFICE OF THE INFORMATION COMMISSIONER / OFFICE OF THE COMMISSIONER FOR ENVIRONMENTAL INFORMATION ....	1,992	1,992	2,027	2,027	2%
	3,366	3,366	3,429	3,429	2%
Gross Total :-	12,793	12,793	13,422	13,422	5%
Deduct :-					
D - APPROPRIATIONS IN AID ....	505	505	475	475	-6%
Net Total :-	12,288	12,288	12,947	12,947	5%
Net Increase (€000)					659
		9,823			10,511
Exchequer pay included in above net total ....		149			154
Associated Public Service employees ....					3%

	2022 Estimate*		2023 Estimate		Change 2023 over 2022
	Current	Total	Current	Total	
<b>ADMINISTRATION</b>					
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>					
	€000	€000	€000	€000	%
(I) SALARIES, WAGES, PENSIONS AND ALLOWANCES ....	10,233	10,233	10,861	10,861	6%
(II) TRAVEL AND SUBSISTENCE ....	62	62	62	62	-
(III) TRAINING AND DEVELOPMENT ....	300	300	250	250	-17%
(IV) PROFESSIONAL, CONSULTANCY AND OTHER SERVICES** ....	726	726	676	676	-7%
(V) OPERATING EXPENSES ....	109	109	160	160	47%
(VI) ASSET AND EQUIPMENT EXPENSES ....	1,319	1,319	1,319	1,319	-
(VII) COMMUNICATION AND MARKETING EXPENSES ....	44	44	94	94	114%
Gross Total :-	12,793	12,793	13,422	13,422	5%

\*2022 Revised Estimates total has been classified to facilitate year on year comparisons.

\*\*Professional, Consultancy and other services includes legal fees (€680k in 2022 and 2023) and Referendum Commission (2022, €10m) which will be subsumed into the functions of the Electoral Commission under Vote 34 Housing, Local Government and Heritage.

## GARDA SÍOCHÁNA

- I. Estimate of the amount required in the year ending 31 December 2023, for the salaries and expenses of the Garda Síochána, including pensions, etc. for the payment of certain witnesses' expenses, and for payment of certain grants.

**Two thousand, thirty-six million, five hundred and thirty-six thousand euro  
(€2,036,536,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by An Garda Síochána.

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>PROGRAMME EXPENDITURE</b>							
A - WORKING WITH COMMUNITIES TO PROTECT AND SERVE ....	€000	€000	€000	€000	€000	€000	%
	1,915,842	146,500	<b>2,062,342</b>	1,979,242	161,500	<b>2,140,742</b>	4%
Gross Total :-	1,915,842	146,500	<b>2,062,342</b>	1,979,242	161,500	<b>2,140,742</b>	4%
<i>Deduct :-</i>							
B - APPROPRIATIONS IN AID ....	105,988	-	<b>105,988</b>	104,206	-	<b>104,206</b>	-2%
Net Total :-	1,809,854	146,500	<b>1,956,354</b>	1,875,036	161,500	<b>2,036,536</b>	4%

Net Increase (€000)

80,182

*Exchequer pay included in above net total ....*

1,269,545

1,284,227

1%

*Associated Public Service employees ....*

19,066

18,612

2%

*Exchequer pensions included in above net total ....*

348,032

376,332

8%

*Associated Public Service pensioners ....*

11,260

11,602

3%

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>ADMINISTRATION</b>							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
	€000	€000	€000	€000	€000	€000	%
(I) SALARIES, WAGES AND ALLOWANCES ....	1,280,100	-	<b>1,280,100</b>	1,298,482	-	<b>1,298,482</b>	1%
(II) TRAVEL AND SUBSISTENCE ....	19,519	-	<b>19,519</b>	20,019	-	<b>20,019</b>	3%
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	23,627	-	<b>23,627</b>	23,627	-	<b>23,627</b>	-
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	49,947	-	<b>49,947</b>	56,847	-	<b>56,847</b>	14%
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	4,754	71,999	<b>76,753</b>	4,754	92,999	<b>97,753</b>	27%
(VI) MAINTENANCE OF GARDA PREMISES ....	5,592	-	<b>5,592</b>	5,592	-	<b>5,592</b>	-
(VII) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ....	436	-	<b>436</b>	936	-	<b>936</b>	115%
(VIII) STATION SERVICES ....	25,401	-	<b>25,401</b>	26,501	-	<b>26,501</b>	4%
(IX) GARDA RESERVE ....	1,395	-	<b>1,395</b>	1,395	-	<b>1,395</b>	-
Gross Total :-	1,410,771	71,999	<b>1,482,770</b>	1,438,153	92,999	<b>1,531,152</b>	3%

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## PRISONS

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Prison Service and other expenses in connection with prisons, including places of detention, and for payment of certain grants.

**Four hundred and one million, one hundred and seventy-six thousand euro  
(€401,176,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Justice.

	2022 Estimate			2023 Estimate			Change 2023 over 2022	
	Current	Capital	Total	Current	Capital	Total		
<b>PROGRAMME EXPENDITURE</b>								
A - ADMINISTRATION AND PROVISION OF SAFE, SECURE AND HUMANE REHABILITATIVE CUSTODY FOR PEOPLE WHO ARE SENT TO PRISON ....	€000	€000	€000	€000	€000	€000	%	
	368,507	32,800	<b>401,307</b>	381,707	29,500	<b>411,207</b>	2%	
Gross Total :-	368,507	32,800	<b>401,307</b>	381,707	29,500	<b>411,207</b>	2%	
Deduct :-								
B - APPROPRIATIONS IN AID ....	9,581	-	<b>9,581</b>	10,031	-	<b>10,031</b>	5%	
Net Total :-	358,926	32,800	<b>391,726</b>	371,676	29,500	<b>401,176</b>	2%	
Net Increase (€000)							9,450	
			269,203				279,353	4%
Exchequer pay included in above net total ....			3,544				3,732	5%
Associated Public Service employees ....								

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>ADMINISTRATION</b>							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
	€000	€000	€000	€000	€000	€000	%
(I) SALARIES, WAGES AND ALLOWANCES ....	278,253	-	<b>278,253</b>	288,853	-	<b>288,853</b>	4%
(II) TRAVEL AND SUBSISTENCE ....	2,316	-	<b>2,316</b>	2,316	-	<b>2,316</b>	-
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	4,280	-	<b>4,280</b>	4,480	-	<b>4,480</b>	5%
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	1,800	-	<b>1,800</b>	1,800	-	<b>1,800</b>	-
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	7,230	2,000	<b>9,230</b>	8,697	2,000	<b>10,697</b>	16%
(VI) CONSULTANCY AND VALUE FOR MONEY AND POLICY REVIEWS ....	100	-	<b>100</b>	100	-	<b>100</b>	-
Gross Total :-	293,979	2,000	<b>295,979</b>	306,246	2,000	<b>308,246</b>	4%

## COURTS SERVICE

- I. Estimate of the amount required in the year ending 31 December 2023 for such of the salaries and expenses of the Courts Service and of the Supreme Court, the Court of Appeal, the High Court, the Special Criminal Court, the Circuit Court and the District Court and of certain other minor services as are not charged to the Central Fund.

**One hundred and forty-one million, eight hundred and sixty-seven thousand euro  
(€141,867,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Courts Service.

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>PROGRAMME EXPENDITURE</b>							
A - MANAGE THE COURTS AND SUPPORT THE JUDICIARY ....	€000	€000	€000	€000	€000	€000	%
	103,999	59,967	<b>163,966</b>	109,629	66,871	<b>176,500</b>	8%
Gross Total :-	103,999	59,967	<b>163,966</b>	109,629	66,871	<b>176,500</b>	8%
<i>Deduct :-</i>							
B - APPROPRIATIONS IN AID ....	34,633	-	<b>34,633</b>	34,633	-	<b>34,633</b>	-
Net Total :-	69,366	59,967	<b>129,333</b>	74,996	66,871	<b>141,867</b>	10%
Net Increase (€000)							12,534
<i>Exchequer pay included in above net total ....</i>			61,704			64,733	5%
<i>Associated Public Service employees ....</i>			1,140			1,165	2%
<i>Exchequer pensions included in above net total ....</i>			114			115	1%
<i>Associated Public Service pensioners ....</i>			1			1	-
<b>ADMINISTRATION</b>							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
	€000	€000	€000	€000	€000	€000	%
(I) SALARIES, WAGES AND ALLOWANCES ....	63,316	-	<b>63,316</b>	66,346	-	<b>66,346</b>	5%
(II) TRAVEL AND SUBSISTENCE ....	3,013	-	<b>3,013</b>	3,213	-	<b>3,213</b>	7%
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	11,541	-	<b>11,541</b>	14,441	-	<b>14,441</b>	25%
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	3,353	-	<b>3,353</b>	3,353	-	<b>3,353</b>	-
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	600	15,592	<b>16,192</b>	600	16,592	<b>17,192</b>	6%
(VI) OFFICE PREMISES EXPENSES ....	22,076	-	<b>22,076</b>	21,576	-	<b>21,576</b>	-2%
(VII) CONSULTANCY AND VALUE FOR MONEY AND POLICY REVIEWS ....	100	-	<b>100</b>	100	-	<b>100</b>	-
Gross Total :-	103,999	15,592	<b>119,591</b>	109,629	16,592	<b>126,221</b>	6%

## PROPERTY REGISTRATION AUTHORITY

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Property Registration Authority.

**Thirty-six million, seven hundred and sixteen thousand euro  
(€36,716,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Property Registration Authority.

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>PROGRAMME EXPENDITURE</b>							
A - MANAGE THE LAND REGISTRY AND THE REGISTRY OF DEEDS ....	€000	€000	€000	€000	€000	€000	%
	34,131	1,000	35,131	36,416	1,000	37,416	7%
Gross Total :-	34,131	1,000	35,131	36,416	1,000	37,416	7%
<i>Deduct :-</i>							
B - APPROPRIATIONS IN AID ....	660	-	660	700	-	700	6%
Net Total :-	33,471	1,000	34,471	35,716	1,000	36,716	7%
Net Increase (€000)							2,245
<i>Exchequer pay included in above net total ....</i>			28,303			29,813	5%
<i>Associated Public Service employees ....</i>			530			535	1%

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>ADMINISTRATION</b>							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
	€000	€000	€000	€000	€000	€000	%
(I) SALARIES, WAGES AND ALLOWANCES ....	28,963	-	28,963	30,513	-	30,513	5%
(II) TRAVEL AND SUBSISTENCE ....	110	-	110	110	-	110	-
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	1,570	-	1,570	1,680	-	1,680	7%
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	900	-	900	1,000	-	1,000	11%
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	1,951	1,000	2,951	1,951	1,000	2,951	-
(VI) OFFICE PREMISES EXPENSES ....	612	-	612	1,012	-	1,012	65%
(VII) CONSULTANCY AND VALUE FOR MONEY AND POLICY REVIEWS ....	25	-	25	150	-	150	-
Gross Total :-	34,131	1,000	35,131	36,416	1,000	37,416	7%

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## JUSTICE

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Office of the Minister for Justice, Probation Service staff and of certain other services including payments under cash - limited schemes administered by that Office, and payment of certain grants.

**Four hundred and fifty-one million, fifty-three thousand euro  
(€451,053,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Justice.

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>PROGRAMME EXPENDITURE</b>							
A - CRIMINAL JUSTICE PILLAR ....	€000	€000	€000	€000	€000	€000	%
B - CIVIL JUSTICE PILLAR ....	296,905	27,188	324,093	324,628	7,429	332,057	2%
	171,084	3,545	174,629	206,291	6,700	212,991	22%
Gross Total :-	467,989	30,733	498,722	530,919	14,129	545,048	9%
Deduct :-							
C - APPROPRIATIONS IN AID ....	75,832	-	75,832	93,995	-	93,995	24%
Net Total :-	392,157	30,733	422,890	436,924	14,129	451,053	7%
Net Increase (€000)							28,163
Exchequer pay included in above net total ....			185,845			209,978	13%
Associated Public Service employees ....			3,445			4,128	20%
Exchequer pensions included in above net total ....			705			710	1%
Associated Public Service pensioners ....			38			38	-
<b>ADMINISTRATION</b>							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(I) SALARIES, WAGES AND ALLOWANCES ....	€000	€000	€000	€000	€000	€000	%
(II) TRAVEL AND SUBSISTENCE ....	76,618	-	76,618	93,746	-	93,746	22%
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	985	-	985	1,265	-	1,265	28%
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	9,154	-	9,154	12,154	-	12,154	33%
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	2,096	-	2,096	2,486	-	2,486	19%
(VI) OFFICE PREMISES EXPENSES ....	22,375	5,291	27,666	23,045	10,000	33,045	19%
(VII) CONSULTANCY AND VALUE FOR MONEY AND POLICY REVIEWS ....	3,055	-	3,055	4,655	-	4,655	52%
(VIII) RESEARCH ....	68	-	68	68	-	68	-
(IX) FINANCIAL SHARED SERVICES ....	1,786	-	1,786	1,786	-	1,786	-
(X) JUSTICE AND POLICING TRANSFORMATION PROGRAMME ....	6,802	59	6,861	6,850	59	6,909	1%
Gross Total :-	132,939	5,350	138,289	156,055	10,059	166,114	20%

### IRISH HUMAN RIGHTS AND EQUALITY COMMISSION

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Irish Human Rights and Equality Commission and for payment of certain grants.

**Seven million, nine hundred and nineteen thousand euro  
(€7,919,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Irish Human Rights and Equality Commission.

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>PROGRAMME EXPENDITURE</b>							
A - IRISH HUMAN RIGHTS AND EQUALITY COMMISSION FUNCTION ....	€000	€000	€000	€000	€000	€000	%
	7,514	100	7,614	7,900	100	8,000	5%
Gross Total :-	7,514	100	7,614	7,900	100	8,000	5%
<i>Deduct :-</i>							
B - APPROPRIATIONS IN AID ....	81	-	81	81	-	81	-
Net Total :-	7,433	100	7,533	7,819	100	7,919	5%

Net Increase (€000) 386

*Exchequer pay included in above net total ....*

*Associated Public Service employees ....*

4,275	4,661	9%
82	82	-

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>ADMINISTRATION</b>							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
	€000	€000	€000	€000	€000	€000	%
(I) SALARIES, WAGES AND ALLOWANCES ....	4,356	-	4,356	4,742	-	4,742	9%
(II) TRAVEL AND SUBSISTENCE ....	30	-	30	30	-	30	-
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	1,887	-	1,887	1,887	-	1,887	-
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	47	-	47	47	-	47	-
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	194	50	244	194	50	244	-
(VI) OFFICE PREMISES EXPENSES ....	550	50	600	550	50	600	-
(VII) CONSULTANCY SERVICES AND VALUE FOR MONEY AND POLICY REVIEWS ....	450	-	450	450	-	450	-
Gross Total :-	7,514	100	7,614	7,900	100	8,000	5%

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## EDUCATION

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Office of the Minister for Education, for certain services administered by that Office, and for the payments of certain grants.

**Nine thousand, three hundred and six million, nine hundred and forty-seven thousand euro  
(€9,306,947,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Education.

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>PROGRAMME EXPENDITURE</b>							
A - FIRST, SECOND AND EARLY YEARS' EDUCATION ....	€000	€000	€000	€000	€000	€000	%
	8,490,151	792,400	<b>9,282,551</b>	8,764,763	860,400	<b>9,625,163</b>	4%
Gross Total :-	8,490,151	792,400	<b>9,282,551</b>	8,764,763	860,400	<b>9,625,163</b>	4%
<i>Deduct :-</i>							
B. - APPROPRIATIONS-IN-AID ....	317,966	250	<b>318,216</b>	317,966	250	<b>318,216</b>	-
Net Total :-	8,172,185	792,150	<b>8,964,335</b>	8,446,797	860,150	<b>9,306,947</b>	4%

Net Increase (€000) 342,612

<i>Exchequer pay included in above net total ....</i>	5,903,429	6,093,624	3%
<i>Associated Public Service employees ....</i>	96,744	99,466	3%
<i>Exchequer pensions included in above net total ....</i>	1,219,162	1,251,829	3%
<i>Associated Public Service pensioners ....</i>	44,468	45,996	3%

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>ADMINISTRATION</b>							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
	€000	€000	€000	€000	€000	€000	%
(I) SALARIES, WAGES AND ALLOWANCES ....	79,588	-	<b>79,588</b>	91,343	-	<b>91,343</b>	15%
(II) TRAVEL AND SUBSISTENCE ....	1,659	-	<b>1,659</b>	1,582	-	<b>1,582</b>	-5%
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	1,670	-	<b>1,670</b>	1,670	-	<b>1,670</b>	-
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	2,249	-	<b>2,249</b>	3,149	-	<b>3,149</b>	40%
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	10,608	3,643	<b>14,251</b>	16,043	3,643	<b>19,686</b>	38%
(VI) OFFICE PREMISES EXPENSES ....	1,535	-	<b>1,535</b>	2,485	-	<b>2,485</b>	62%
(VII) CONSULTANCY AND VALUE FOR MONEY AND POLICY REVIEWS	126	-	<b>126</b>	126	-	<b>126</b>	-
(VIII) NATIONAL EDUCATION PSYCHOLOGICAL SERVICE ....	24,061	-	<b>24,061</b>	27,639	-	<b>27,639</b>	15%
Gross Total :-	121,496	3,643	<b>125,139</b>	144,037	3,643	<b>147,680</b>	18%

## INTERNATIONAL CO-OPERATION

- I. Estimate of the amount required in the year ending 31 December 2023 for certain Official Development Assistance, including certain grants, and for contributions to certain International Organisations involved in Development Assistance and for salaries and expenses in connection therewith.

**Seven hundred and three million, nine hundred and thirteen thousand euro  
(€703,913,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Foreign Affairs.

	2022 Estimate			2023 Estimate			Change 2023 over 2022	
	Current	Capital	Total	Current	Capital	Total		
<b>PROGRAMME EXPENDITURE</b>								
A - WORK ON POVERTY AND HUNGER REDUCTION ....	€000	€000	€000	€000	€000	€000	%	
	602,432	2,500	<b>604,932</b>	702,443	2,500	<b>704,943</b>	17%	
Gross Total :-	602,432	2,500	<b>604,932</b>	702,443	2,500	<b>704,943</b>	17%	
<i>Deduct :-</i>								
B - APPROPRIATIONS IN AID ....	1,030	-	<b>1,030</b>	1,030	-	<b>1,030</b>	-	
Net Total :-	601,402	2,500	<b>603,902</b>	701,413	2,500	<b>703,913</b>	17%	
Net Increase (€000)							100,011	
<i>Exchequer pay included in above net total ....</i>			22,600	<i>Associated Public Service employees ....</i>			23,911	6%
			618				636	3%

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>ADMINISTRATION</b>							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
	€000	€000	€000	€000	€000	€000	%
(I) SALARIES, WAGES AND ALLOWANCES ....	23,180	-	<b>23,180</b>	24,491	-	<b>24,491</b>	6%
(II) TRAVEL AND SUBSISTENCE ....	2,220	-	<b>2,220</b>	2,220	-	<b>2,220</b>	-
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	1,500	250	<b>1,750</b>	1,500	250	<b>1,750</b>	-
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	1,700	25	<b>1,725</b>	1,700	25	<b>1,725</b>	-
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	1,200	25	<b>1,225</b>	1,200	25	<b>1,225</b>	-
(VI) OFFICE PREMISES EXPENSES ....	5,760	2,200	<b>7,960</b>	5,760	2,200	<b>7,960</b>	-
(VII) CONSULTANCY AND VALUE FOR MONEY AND POLICY REVIEWS	400	-	<b>400</b>	400	-	<b>400</b>	-
(VIII) PROMOTIONAL AND POSTING SUPPORTS ....	2,520	-	<b>2,520</b>	2,520	-	<b>2,520</b>	-
Gross Total :-	38,480	2,500	<b>40,980</b>	39,791	2,500	<b>42,291</b>	3%

\*This allocation combined with expenditure of approximately €517.1 million, comprising allocations from other Government Departments and Ireland's share of the EU Budget (Development Cooperation) constitutes total Official Development Assistance.

## FOREIGN AFFAIRS

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Office of the Minister for Foreign Affairs and for certain services administered by that Office, including grants and contributions to International Organisations.

**Two hundred and sixty-seven million, four hundred and thirty thousand euro  
(€267,430,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Foreign Affairs.

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>PROGRAMME EXPENDITURE</b>	€000	€000	€000	€000	€000	€000	%
A - TO SERVE OUR PEOPLE AT HOME AND ABROAD AND TO PROMOTE RECONCILIATION AND COOPERATION ("OUR PEOPLE") ....	98,059	5,700	<b>103,759</b>	103,539	5,700	<b>109,239</b>	5%
B - TO ADVANCE IRELAND'S INTEREST AND VALUES IN OUR SHARED EUROPE ("OUR EUROPE") ....	39,130	-	<b>39,130</b>	43,081	-	<b>43,081</b>	10%
C - TO WORK FOR A FAIRER, JUST, SECURE AND SUSTAINABLE WORLD ("OUR VALUES") ....	62,357	-	<b>62,357</b>	63,783	-	<b>63,783</b>	2%
D - TO ADVANCE IRELAND'S PROSPERITY BY EXTENDING OUR INFLUENCE AND PROMOTING OUR INTERESTS INTERNATIONALLY ("OUR PROSPERITY") ....	44,340	-	<b>44,340</b>	46,533	-	<b>46,533</b>	5%
E - TO STRENGTHEN OUR EFFECTIVENESS AND CAPACITY TO DELIVER OUR GOALS ("OUR EFFECTIVENESS") ....	50,009	16,800	<b>66,809</b>	52,994	16,800	<b>69,794</b>	4%
Gross Total :-	293,895	22,500	<b>316,395</b>	309,930	22,500	<b>332,430</b>	5%
Deduct :-							
F - APPROPRIATIONS IN AID ....	65,000	-	<b>65,000</b>	65,000	-	<b>65,000</b>	-
Net Total :-	228,895	22,500	<b>251,395</b>	244,930	22,500	<b>267,430</b>	6%

Net Increase (€000)

16,035

Exchequer pay included in above net total ....

120,437

130,172

8%

Associated Public Service employees ....

1,997

2,049

3%

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>ADMINISTRATION</b>	€000	€000	€000	€000	€000	€000	%
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(I) SALARIES, WAGES AND ALLOWANCES ....	116,837	-	<b>116,837</b>	126,572	-	<b>126,572</b>	8%
(II) TRAVEL AND SUBSISTENCE ....	6,550	-	<b>6,550</b>	6,550	-	<b>6,550</b>	-
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	6,650	300	<b>6,950</b>	6,650	300	<b>6,950</b>	-
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	6,950	-	<b>6,950</b>	6,950	-	<b>6,950</b>	-
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	16,890	8,000	<b>24,890</b>	16,890	8,000	<b>24,890</b>	-
(VI) OFFICE PREMISES EXPENSES ....	32,865	14,200	<b>47,065</b>	35,865	14,200	<b>50,065</b>	6%
(VII) CONSULTANCY AND VALUE FOR MONEY AND POLICY REVIEWS ....	100	-	<b>100</b>	100	-	<b>100</b>	-
(VIII) POSTINGS SUPPORTS ....	13,597	-	<b>13,597</b>	13,897	-	<b>13,897</b>	2%
Gross Total :-	200,439	22,500	<b>222,939</b>	213,474	22,500	<b>235,974</b>	6%

## ENVIRONMENT, CLIMATE AND COMMUNICATIONS

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Office of the Minister for the Environment, Climate and Communications including certain services administered by that Office, and for payment of certain grants.

**One thousand, twenty-seven million, seven hundred and fifty-seven thousand euro  
(€1,027,757,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for the Environment, Climate and Communications.

	2022 Estimate*			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>PROGRAMME EXPENDITURE</b>							
A - CLIMATE ACTION AND ENVIRONMENT LEADERSHIP ....	€000	€000	€000	€000	€000	€000	%
B - ENERGY TRANSFORMATION ....	51,278	82,845	134,123	53,137	89,597	142,734	6%
C - CIRCULAR ECONOMY DEVELOPMENT ....	50,791	740,897	791,688	60,003	453,160	513,163	-35%
D - CONNECTIVITY AND COMMUNICATIONS DELIVERY ....	46,482	52,427	98,909	49,480	60,605	110,085	11%
	19,953	205,204	225,157	25,752	246,638	272,390	21%
Gross Total :-	168,504	1,081,373	1,249,877	188,372	850,000	1,038,372	-17%
Deduct :-							
F - APPROPRIATIONS IN AID ....	10,486	-	10,486	10,615	-	10,615	1%
Net Total :-	158,018	1,081,373	1,239,391	177,757	850,000	1,027,757	-17%
Net Decrease (€000)							(211,634)
Exchequer pay included in above net total ....			87,808			98,971	13%
Associated Public Service employees** ....			1,896			2,075	9%
Exchequer pensions included in above net total ....			8,144			8,701	7%
Associated Public Service pensioners ....			463			477	3%

	2022 Estimate*			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>ADMINISTRATION</b>							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(I) SALARIES, WAGES AND ALLOWANCES ....	€000	€000	€000	€000	€000	€000	%
(II) TRAVEL AND SUBSISTENCE ....	39,632	-	39,632	45,273	-	45,273	14%
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	819	-	819	819	-	819	-
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	1,925	-	1,925	2,000	-	2,000	4%
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	440	-	440	500	-	500	14%
(VI) OFFICE PREMISES EXPENSES ....	2,090	1,426	3,516	3,600	3,392	6,992	99%
(VII) CONSULTANCY AND VALUE FOR MONEY AND POLICY REVIEWS ....	1,424	-	1,424	1,579	-	1,579	11%
(VIII) EQUIPMENT, STORES AND MAINTENANCE ....	2,402	-	2,402	3,402	-	3,402	42%
	145	51	196	145	51	196	-
Gross Total :-	48,877	1,477	50,354	57,318	3,443	60,761	21%

\*The 2022 Estimate includes two Supplementary Estimates of a total of €381.373m.

\*\*Included in this amount are 360 non-exchequer funded employees and 55 co funded North-South agency employees. In 2022, the figures were 307 and 55 respectively.

### AGRICULTURE, FOOD AND THE MARINE

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Office of the Minister for Agriculture, Food and the Marine, including certain services administered by that Office and for payment of certain grants and subsidies and for the payment of certain grants under cash - limited schemes and the remediation of Haulbowline Island.

**One thousand, seven hundred and eighty-six million, three hundred and seventy thousand euro  
(€1,786,370,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Agriculture, Food and the Marine.

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>PROGRAMME EXPENDITURE</b>							
A - FOOD SAFETY, ANIMAL & PLANT HEALTH & ANIMAL WELFARE ....	€000	€000	€000	€000	€000	€000	%
B - FARM / SECTOR SUPPORTS & CONTROLS ....	323,004	18,711	341,715	347,278	36,433	383,711	12%
C - POLICY AND STRATEGY ....	755,126	184,338	939,464	779,607	206,262	985,869	5%
D - SEAFOOD SECTOR ....	354,848	48,110	402,958	369,615	66,209	435,824	8%
	141,634	65,520	207,154	192,180	143,396	335,576	62%
	Gross Total :-			1,574,612	316,679	1,891,291	13%
Deduct :-							
E - APPROPRIATIONS IN AID ....	429,429	-	429,429	354,610	-	354,610	-17%
	Net Total :-			1,145,183	316,679	1,461,862	22%
				Net Increase (€000)			324,508
Exchequer pay included in above net total ....			314,042			325,486	4%
Associated Public Service employees ....			5,858			5,938	1%
Exchequer pensions included in above net total ....			54,437			55,610	2%
Associated Public Service pensioners ....			2,090			2,108	1%

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>ADMINISTRATION</b>							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(I) SALARIES, WAGES AND ALLOWANCES ....	€000	€000	€000	€000	€000	€000	%
(II) TRAVEL AND SUBSISTENCE ....	225,300	-	225,300	232,875	-	232,875	3%
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	8,304	-	8,304	8,396	-	8,396	1%
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	9,193	-	9,193	9,985	-	9,985	9%
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	5,570	-	5,570	5,900	-	5,900	6%
(VI) OFFICE PREMISES EXPENSES ....	60,000	4,519	64,519	66,148	2,119	68,267	6%
(VII) CONSULTANCY AND VALUE FOR MONEY AND POLICY REVIEWS ....	16,910	5,000	21,910	18,660	5,400	24,060	10%
(VIII) SUPPLEMENTARY MEASURES FOR EU ....	168	-	168	369	-	369	120%
(IX) LABORATORY SERVICES ....	924	-	924	1,278	-	1,278	38%
	5,552	5,200	10,752	5,900	6,000	11,900	11%
	Gross Total :-			331,921	14,719	346,640	5%

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## TRANSPORT

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Office of the Minister for Transport including certain services administered by that Office, for payment of certain grants and certain other services.

**Three thousand, four hundred and eighty-five million, seven hundred and twenty-four thousand euro  
(€3,485,724,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Transport .

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>PROGRAMME EXPENDITURE</b>	€000	€000	€000	€000	€000	€000	%
A - SUSTAINABLE MOBILITY - ACTIVE TRAVEL AND GREENWAYS ....	2,577	356,024	<b>358,601</b>	2,648	356,024	<b>358,672</b>	-
B - SUSTAINABLE MOBILITY - CARBON REDUCTION AND PUBLIC TRANSPORT ....	574,125	900,851	<b>1,474,976</b>	597,462	936,315	<b>1,533,777</b>	4%
C - ROAD NETWORKS AND ROAD SAFETY ....	153,383	1,269,307	<b>1,422,690</b>	155,672	1,299,701	<b>1,455,373</b>	2%
D - CIVIL AVIATION ....	57,276	10,141	<b>67,417</b>	33,666	19,774	<b>53,440</b>	-21%
E - MARITIME TRANSPORT AND SAFETY ....	98,133	10,677	<b>108,810</b>	99,731	10,186	<b>109,917</b>	1%
Gross Total :-	885,494	2,547,000	<b>3,432,494</b>	889,179	2,622,000	<b>3,511,179</b>	2%
Deduct :-							
F - APPROPRIATIONS IN AID ....	23,462	-	<b>23,462</b>	25,455	-	<b>25,455</b>	8%
Net Total :-	862,032	2,547,000	<b>3,409,032</b>	863,724	2,622,000	<b>3,485,724</b>	2%

Net Increase (€000)

76,692

Exchequer pay included in above net total ....

86,006

91,697 7%

Associated Public Service employees ....

1,927

2,012 4%

Exchequer pensions included in above net total ....

1,483

1,578 6%

Associated Public Service pensioners ....

183

205 12%

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>ADMINISTRATION</b>	€000	€000	€000	€000	€000	€000	%
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(I) SALARIES, WAGES AND ALLOWANCES ....	39,616	-	<b>39,616</b>	43,165	-	<b>43,165</b>	9%
(II) TRAVEL AND SUBSISTENCE ....	1,219	-	<b>1,219</b>	1,219	-	<b>1,219</b>	-
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	1,592	-	<b>1,592</b>	1,592	-	<b>1,592</b>	-
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	320	-	<b>320</b>	320	-	<b>320</b>	-
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	1,908	870	<b>2,778</b>	1,908	870	<b>2,778</b>	-
(VI) OFFICE PREMISES EXPENSES ....	836	410	<b>1,246</b>	836	410	<b>1,246</b>	-
(VII) CONSULTANCY AND VALUE FOR MONEY AND POLICY REVIEWS	1,016	-	<b>1,016</b>	1,016	-	<b>1,016</b>	-
Gross Total :-	46,507	1,280	<b>47,787</b>	50,056	1,280	<b>51,336</b>	7%

### ENTERPRISE, TRADE AND EMPLOYMENT

- I. Estimate of the amounts required in the year ending 31 December 2023 for the salaries and expenses of the Office of the Minister for Enterprise, Trade and Employment, including certain services administered by that Office, for the payment of certain subsidies and grants and for the payment of certain grants under cash-limited schemes.

**Eight hundred and sixty-seven million, six hundred and four thousand euro  
(€867,604,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Enterprise, Trade and Employment.

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>PROGRAMME EXPENDITURE</b>	€000	€000	€000	€000	€000	€000	%
A - JOBS AND ENTERPRISE DEVELOPMENT ....	234,348	326,663	561,011	241,697	348,159	589,856	5%
B - INNOVATION ....	19,222	218,337	237,559	21,125	219,841	240,966	1%
C - REGULATION ....	105,255	-	105,255	109,178	-	109,178	4%
Gross Total :-	358,825	545,000	903,825	372,000	568,000	940,000	4%
Deduct :-							
D - APPROPRIATIONS IN AID ....	55,196	7,200	62,396	65,196	7,200	72,396	16%
Net Total :-	303,629	537,800	841,429	306,804	560,800	867,604	3%

Net Increase (€000)

26,175

Exchequer pay included in above net total ....

183,375

193,140

5%

Associated Public Service employees ....

3,020

3,206

6%

Exchequer pensions included in above net total ....

50,332

51,106

2%

Associated Public Service pensioners ....

1,846

1,914

4%

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>ADMINISTRATION</b>	€000	€000	€000	€000	€000	€000	%
Functional split of Administrative Budgets, which are included in above Programme allocations.							
(I) SALARIES, WAGES AND ALLOWANCES ....	32,425	-	32,425	37,559	-	37,559	16%
(II) TRAVEL AND SUBSISTENCE ....	500	-	500	700	-	700	40%
(III) LEARNING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	1,505	-	1,505	1,554	-	1,554	3%
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	300	-	300	300	-	300	-
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	4,173	-	4,173	4,923	-	4,923	18%
(VI) OFFICE PREMISES EXPENSES ....	743	-	743	743	-	743	-
(VII) CONSULTANCY AND VALUE FOR MONEY AND POLICY REVIEWS	1,280	-	1,280	1,280	-	1,280	-
(VIII) ADVERTISING AND INFORMATION RESOURCES ....	360	-	360	560	-	560	56%
Gross Total :-	41,286	-	41,286	47,619	-	47,619	15%

### TOURISM, CULTURE, ARTS, GAELTACHT, SPORT AND MEDIA

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Office of the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media including certain services administered by that Office, and for payment of certain subsidies and grants.

**Eight hundred and eighty-nine million, five hundred and seventy-six thousand euro  
(€889,576,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media.

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>PROGRAMME EXPENDITURE</b>							
	€000	€000	€000	€000	€000	€000	%
A - TOURISM SERVICES ....	241,732	46,740	288,472	168,022	46,740	214,762	-26%
B - ARTS & CULTURE ....	305,798	65,643	371,441	282,739	69,643	352,382	-5%
C - GAELTACHT ....	64,720	20,921	85,641	73,278	20,921	94,199	10%
D - SPORTS & RECREATION SERVICES ....	116,268	64,905	181,173	109,912	64,905	174,817	-4%
E - BROADCASTING ....	291,420	4,273	295,693	301,986	4,273	306,259	4%
Gross Total :-	1,019,938	202,482	1,222,420	935,937	206,482	1,142,419	-7%
Deduct :-							
F - APPROPRIATIONS IN AID ....	250,606	2,000	252,606	250,843	2,000	252,843	-
Net Total :-	769,332	200,482	969,814	685,094	204,482	889,576	-8%
Net Decrease (€000)							(80,238)
Exchequer pay included in above net total ....			124,025			138,215	11%
Associated Public Service employees ....			2,147			2,498	16.3%
Exchequer pensions included in above net total ....			14,321			15,236	6%
Associated Public Service pensioners ....			826			795	-3.8%

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>ADMINISTRATION</b>							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
	€000	€000	€000	€000	€000	€000	%
(I) SALARIES, WAGES AND ALLOWANCES ....	23,213	-	23,213	25,540	-	25,540	10%
(II) TRAVEL AND SUBSISTENCE ....	700	-	700	700	-	700	-
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	1,294	-	1,294	1,294	-	1,294	-
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	393	-	393	393	-	393	-
(V) OFFICE EQUIPMENT & EXTERNAL IT SERVICES ....	1,115	996	2,111	1,690	1,036	2,726	29%
(VI) OFFICE PREMISES EXPENSES ....	572	-	572	572	-	572	-
(VII) CONSULTANCY & VFM & POLICY REVIEWS ....	440	-	440	440	-	440	-
Gross Total :-	27,727	996	28,723	30,629	1,036	31,665	10%

## HOUSING, LOCAL GOVERNMENT AND HERITAGE

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Office of Minister for Housing, Local Government and Heritage including grants to Local Authorities, grants and other expenses in connection with housing, water services, miscellaneous schemes, subsidies, grants and payment of certain grants under cash limited schemes.

**Six thousand, one hundred and fifty-nine million, two hundred and fifty-four thousand euro  
(€6,159,254,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Housing, Local Government and Heritage.

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>PROGRAMME EXPENDITURE</b>							
A - HOUSING ....	€000	€000	€000	€000	€000	€000	%
B - WATER SERVICES ....	1,387,916	2,255,897	3,643,813	1,372,230	2,293,888	3,666,118	1%
C - LOCAL GOVERNMENT ....	700,348	876,002	1,576,350	754,648	932,150	1,686,798	7%
D - PLANNING ....	244,332	24,463	268,795	357,797	25,595	383,392	43%
E - MET ÉIREANN ....	70,213	154,983	225,196	83,384	157,323	240,707	7%
F - HERITAGE ....	29,474	13,687	43,161	33,486	21,585	55,071	28%
	97,744	78,068	175,812	121,123	81,649	202,772	15%
Gross Total :-	2,530,027	3,403,100	5,933,127	2,722,668	3,512,190	6,234,858	5%
Deduct :-							
G - APPROPRIATIONS IN AID ....	58,455	2,634	61,089	72,984	2,620	75,604	24%
Net Total :-	2,471,572	3,400,466	5,872,038	2,649,684	3,509,570	6,159,254	5%
Net Increase (€000)							287,216
Exchequer pay included in above net total ....			108,699			128,708	18%
Associated Public Service employees ....			2,894			3,228	12%
Exchequer pensions included in above net total ....			11,070			12,363	12%
Associated Public Service pensioners ....			571			594	4%

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>ADMINISTRATION</b>							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(I) SALARIES, WAGES AND ALLOWANCES ....	€000	€000	€000	€000	€000	€000	%
(II) TRAVEL AND SUBSISTENCE ....	93,851	-	93,851	107,351	-	107,351	14%
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	2,033	-	2,033	2,124	-	2,124	4%
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	2,809	-	2,809	3,122	-	3,122	11%
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	1,439	-	1,439	1,828	-	1,828	27%
(VI) OFFICE PREMISES EXPENSES ....	7,522	13,292	20,814	10,132	16,246	26,378	27%
(VII) CONSULTANCY AND VALUE FOR MONEY AND POLICY REVIEWS ....	3,116	5,000	8,116	4,105	1,999	6,104	-25%
(VIII) RESEARCH (STATISTICS AND ECONOMICS) ....	127	-	127	117	-	117	-8%
(IX) PROTECTED DISCLOSURES (INVESTIGATION SERVICES) ....	200	-	200	220	-	220	10%
(X) RECRUITMENT AND HR OPERATIONS ....	81	-	81	79	-	79	-2%
(XI) STATISTICAL DATA ANALYTICAL UNIT ....	332	-	332	351	-	351	6%
(XII) GEOGRAPHICAL INFORMATION SYSTEM ....	596	-	596	534	-	534	-10%
	200	-	200	825	-	825	312%
Gross Total :-	112,306	18,292	130,598	130,788	18,245	149,033	14%

## ARMY PENSIONS

- I. Estimate of the amount required in the year ending 31 December 2023 for retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, etc., and for sundry contributions and expenses in connection therewith; for certain extra-statutory children's allowances and other payments and for sundry grants.

**Two hundred and seventy-five million, six hundred and fifty thousand euro  
(€275,650,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Defence.

		2022 Estimate		2023 Estimate		Change 2023 over 2022
		Current	Total	Current	Total	
<b>PROGRAMME EXPENDITURE</b>						
A -	PROVISION FOR DEFENCE FORCES' PENSION BENEFITS ....	€000	€000	€000	€000	%
		270,650	270,650	280,650	280,650	4%
	Gross Total :-	270,650	270,650	280,650	280,650	4%
Deduct :-						
B -	APPROPRIATIONS IN AID ....	5,000	5,000	5,000	5,000	-
	Net Total :-	265,650	265,650	275,650	275,650	4%
Net Increase (€000)						10,000
	<i>Exchequer pay included in above net total ....</i>		69		70	1%
	<i>Associated Public Service employees ....</i>		1		1	-
	<i>Exchequer pensions included in above net total ....</i>		265,471		275,462	4%
	<i>Associated Public Service pensioners* ....</i>		13,747		13,960	1.5%
<b>ADMINISTRATION</b>						
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>						
(I)	SALARIES, WAGES AND ALLOWANCES ....	€000	€000	€000	€000	%
		72	72	73	73	1%
	Gross Total :-	72	72	73	73	1%

\* Some pensioners are in receipt of both an occupational pension and a disablement pension and are therefore included twice.

## 36

## DEFENCE

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants.

**Eight hundred and sixty-eight million, one hundred and seventy-four thousand euro  
(€868,174,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Defence.

	2022 Estimate			2023 Estimate			Change 2023 over 2022		
	Current	Capital	Total	Current	Capital	Total			
<b>PROGRAMME EXPENDITURE</b>	€000	€000	€000	€000	€000	€000	%		
A - DEFENCE POLICY AND SUPPORT, MILITARY CAPABILITIES AND OPERATIONAL OUTPUTS ....	695,431	141,000	<b>836,431</b>	717,081	176,000	<b>893,081</b>	7%		
Gross Total :-	695,431	141,000	<b>836,431</b>	717,081	176,000	<b>893,081</b>	7%		
Deduct :-									
B - APPROPRIATIONS IN AID ....	24,020	200	<b>24,220</b>	24,757	150	<b>24,907</b>	3%		
Net Total :-	671,411	140,800	<b>812,211</b>	692,324	175,850	<b>868,174</b>	7%		
Net Increase (€000)							55,963		
Exchequer pay included in above net total ....							529,101	525,070	-1%
Associated Public Service employees* ....							10,440	9,540	-8.6%

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>ADMINISTRATION</b>	€000	€000	€000	€000	€000	€000	%
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(I) SALARIES, WAGES AND ALLOWANCES ....	22,500	-	<b>22,500</b>	24,750	-	<b>24,750</b>	10%
(II) TRAVEL AND SUBSISTENCE ....	650	-	<b>650</b>	650	-	<b>650</b>	-
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	500	-	<b>500</b>	750	-	<b>750</b>	50%
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	525	50	<b>575</b>	525	50	<b>575</b>	-
(V) OFFICE EQUIPMENT & EXTERNAL IT SERVICES ....	3,960	700	<b>4,660</b>	4,060	700	<b>4,760</b>	2%
(VI) OFFICE PREMISES EXPENSES ....	1,415	450	<b>1,865</b>	1,565	450	<b>2,015</b>	8%
(VII) CONSULTANCY & VFM & POLICY REVIEWS ....	500	-	<b>500</b>	1,250	-	<b>1,250</b>	-
Gross Total :-	30,050	1,200	<b>31,250</b>	33,550	1,200	<b>34,750</b>	11%

\* The associated public service employee numbers for 2022 for Vote 36 includes an establishment number for the Permanent Defence Force; the number for 2023 includes a projected number based on prevailing strength, plus anticipated recruitment.

## SOCIAL PROTECTION

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Office of the Minister for Social Protection, for certain services administered by that Office, for payments to the Social Insurance Fund and for certain grants.

**Eleven thousand, four hundred and thirty-three million, four hundred and fifty-three thousand euro  
(€11,433,453,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Social Protection.

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
<b>PROGRAMME EXPENDITURE</b>							
A - SOCIAL ASSISTANCE SCHEMES, SERVICES, PAYMENTS TO SOCIAL INSURANCE FUND ....							
- ADMINISTRATION ....	582,593	16,000	598,593	566,408	16,000	582,408	-3%
- PENSIONS ....	1,072,683	-	1,072,683	1,119,050	-	1,119,050	4%
- WORKING AGE - INCOME SUPPORTS ....	2,519,409	-	2,519,409	2,506,136	-	2,506,136	-1%
- WORKING AGE - EMPLOYMENT SUPPORTS ....	1,477,118	-	1,477,118	681,445	-	681,445	-54%
- ILLNESS, DISABILITY AND CARERS ....	3,401,693	-	3,401,693	3,579,653	-	3,579,653	5%
- CHILDREN ....	2,555,098	-	2,555,098	2,634,294	-	2,634,294	3%
- SUPPLEMENTARY PAYMENTS, AGENCIES AND MISCELLANEOUS SERVICES ....	549,124	-	549,124	578,740	-	578,740	5%
- PAYMENT TO THE SOCIAL INSURANCE FUND UNDER SECTION 9 (9)(a) OF THE SOCIAL WELFARE CONSOLIDATION ACT 2005 ....	-	-	-	-	-	-	-
Gross Total :-	12,157,718	16,000	12,173,718	11,665,726	16,000	11,681,726	-4%
Deduct :-							
B - APPROPRIATIONS IN AID ....	280,570	-	280,570	248,273	-	248,273	-12%
Net Total :-	11,877,148	16,000	11,893,148	11,417,453	16,000	11,433,453	-4%

Net Decrease (€000) (459,695)

Exchequer pay included in above net total ....

323,555
6,258

313,899	-3%
6,539	5%

Exchequer pensions included in above net total ....

634
90

864	36%
102	13%

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
<b>ADMINISTRATION</b>							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(I) SALARIES, WAGES AND ALLOWANCES ....	325,434	-	325,434	316,137	-	316,137	-3%
(II) TRAVEL AND SUBSISTENCE ....	4,227	-	4,227	4,227	-	4,227	-
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	14,636	-	14,636	16,174	-	16,174	11%
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	13,977	-	13,977	15,488	-	15,488	11%
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	63,495	10,800	74,295	68,937	11,000	79,937	8%
(VI) OFFICE PREMISES EXPENSES ....	16,825	5,000	21,825	17,745	5,000	22,745	4%
(VII) CONSULTANCY ....	1,100	-	1,100	1,100	-	1,100	-
(VIII) PAYMENTS FOR AGENCY SERVICES ....	126,599	-	126,599	103,600	-	103,600	-18%
(IX) EGOVERNMENT RELATED PROJECTS ....	16,300	200	16,500	23,000	-	23,000	39%
Gross Total :-	582,593	16,000	598,593	566,408	16,000	582,408	-3%

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## SOCIAL PROTECTION

[37]

## Total Expenditure on Social Protection

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
<b>(1) VOTE 37: SOCIAL PROTECTION</b>							
Gross Total :-	12,157,718	16,000	<b>12,173,718</b>	11,665,726	16,000	<b>11,681,726</b>	-4%
Less: (Payment to the Social Insurance Fund under Section 9(9)(a) of the Social Welfare Consolidation Act 2005 ...)	-	-	-	-	-	-	
(Administration expenses recovered by Vote 37 from the Social Insurance Fund ....)	160,410	-	<b>160,410</b>	160,410	-	<b>160,410</b>	-
Subtotal:-	11,997,308	16,000	12,013,308	11,505,316	16,000	11,521,316	-4%
<b>(2) SOCIAL INSURANCE FUND ...</b>	11,337,340	-	11,337,340	11,881,813	-	11,881,813	5%
<b>(3) TOTAL EXPENDITURE - VOTE 37 and SIF</b>							
(1) + (2) ....	<b>23,334,648</b>	<b>16,000</b>	<b>23,350,648</b>	23,387,129	16,000	<b>23,403,129</b>	-
<b>TOTAL EXPENDITURE BROKEN DOWN BY ADMINISTRATION AND PROGRAMME</b>							
ADMINISTRATION	678,323	16,000	<b>694,323</b>	668,031	16,000	<b>684,031</b>	-1%
PENSIONS	9,121,933	-	<b>9,121,933</b>	9,752,099	-	<b>9,752,099</b>	7%
WORKING AGE - INCOME SUPPORTS	3,646,010	-	<b>3,646,010</b>	3,520,387	-	<b>3,520,387</b>	-3%
WORKING AGE - EMPLOYMENT SUPPORTS	1,477,118	-	<b>1,477,118</b>	681,445	-	<b>681,445</b>	-54%
ILLNESS, DISABILITY AND CARERS	4,921,799	-	<b>4,921,799</b>	5,157,758	-	<b>5,157,758</b>	5%
CHILDREN	2,581,940	-	<b>2,581,940</b>	2,658,650	-	<b>2,658,650</b>	3%
SUPPLEMENTARY PAYMENTS, AGENCIES AND MISCELLANEOUS SERVICES	907,525	-	<b>907,525</b>	948,759	-	<b>948,759</b>	5%
Total Expenditure :-	23,334,648	16,000	<b>23,350,648</b>	23,387,129	16,000	<b>23,403,129</b>	-

\* The Expenditure on Social Protection Administration includes payments to other Votes and payments for An Post Agency Services from the Social Insurance Fund

## III. Details of Programmes - Objectives, Outputs and Financial &amp; Human Resources

## PROGRAMME EXPENDITURE

## A - SOCIAL ASSISTANCE SCHEMES, SERVICES, PAYMENTS TO SOCIAL INSURANCE FUND

**High Level Goal:** Place the client at the centre of all the Department's activities by providing targeted income support, training referral and employment services as required, based on individual needs and circumstances, and attain better outcomes in tackling poverty.

## Financial &amp; Human Resource Inputs

Numbers		2022 Estimate			2023 Estimate				
2022	2023	Current	Capital	Total	Current	Capital	Total		
€000	€000	€000	€000	€000	€000	€000	€000		
6258	6539	<b>- ADMINISTRATION</b>							
		A.1	ADMINISTRATION - PAY -	325,434	-	325,434	316,137	-	316,137
		A.2	ADMINISTRATION - NON PAY -	257,159	16,000	273,159	250,271	16,000	266,271
			<i>Subtotal:-</i>	582,593	16,000	598,593	566,408	16,000	582,408
		<b>- PENSIONS</b>							
		A.3	STATE PENSION - (NON-CONTRIBUTORY) -	1,072,683	-	1,072,683	1,119,050	-	1,119,050
			<i>Subtotal:-</i>	1,072,683	-	1,072,683	1,119,050	-	1,119,050
		<b>- WORKING AGE - INCOME SUPPORTS</b>							
		A.4	JOBSEEKER'S ALLOWANCE -	1,701,948	-	1,701,948	1,644,740	-	1,644,740
		A.5	ONE PARENT FAMILY PAYMENT -	566,079	-	566,079	608,150	-	608,150
		A.6	WIDOWS', WIDOWERS' / SURVIVING CIVIL PARTNERS PENSION (NON CONTRIBUTORY) -	12,084	-	12,084	11,390	-	11,390
		A.7	DESERTED WIFE'S ALLOWANCE -	605	-	605	400	-	400
		A.8	BASIC SUPPLEMENTARY WELFARE ALLOWANCE PAYMENTS -	123,723	-	123,723	112,420	-	112,420
		A.9	FARM ASSIST -	53,870	-	53,870	49,400	-	49,400
		A.10	ADDITIONAL NEEDS PAYMENTS -	45,750	-	45,750	56,010	-	56,010
		A.11	OTHER WORKING AGE - INCOME SUPPORTS -	15,350	-	15,350	23,626	-	23,626
			<i>Subtotal:-</i>	2,519,409	-	2,519,409	2,506,136	-	2,506,136
		<b>- WORKING AGE - EMPLOYMENT SUPPORTS</b>							
		A.12	COMMUNITY EMPLOYMENT PROGRAMME -	375,366	-	375,366	344,920	-	344,920
		A.13	RURAL SOCIAL SCHEME -	51,903	-	51,903	51,282	-	51,282
		A.14	TÚS -	112,561	-	112,561	94,330	-	94,330
		A.15	JOB INITIATIVE -	11,822	-	11,822	11,540	-	11,540
		A.16	BACK TO WORK ENTERPRISE ALLOWANCE -	56,484	-	56,484	34,780	-	34,780
		A.17	BACK TO EDUCATION ALLOWANCE -	105,396	-	105,396	49,080	-	49,080
		A.18	JOBSPLUS -	28,400	-	28,400	4,900	-	4,900
		A.19	LOCAL EMPLOYMENT SERVICE -	9,810	-	9,810	1	-	1
		A.20	JOBS CLUBS -	1,960	-	1,960	1	-	1
		A.21	WORK PLACEMENT EXPERIENCE PROGRAMME -	62,612	-	62,612	4,270	-	4,270
		A.22	OTHER WORKING AGE - EMPLOYMENT SUPPORTS -	24,648	-	24,648	7,731	-	7,731
		A.23	CONTRACTED PUBLIC EMPLOYMENT SERVICE (PES) SCHEMES -	31,156	-	31,156	78,310	-	78,310
		A.yy	COVID-19 TEMPORARY WAGE SUBSIDY SCHEME (TWSS) -	5,000	-	5,000	50	-	50
		A.zz	COVID-19 EMPLOYMENT WAGE SUBSIDY SCHEME (EWSS) -	600,000	-	600,000	250	-	250
			<i>Subtotal:-</i>	1,477,118	-	1,477,118	681,445	-	681,445
		<b>- ILLNESS, DISABILITY AND CARERS</b>							
		A.24	DISABILITY ALLOWANCE -	1,891,647	-	1,891,647	1,990,944	-	1,990,944
		A.25	BLIND PENSION -	12,378	-	12,378	12,490	-	12,490
		A.26	CARER'S ALLOWANCE -	990,228	-	990,228	1,026,070	-	1,026,070
		A.27	DOMICILIARY CARE ALLOWANCE -	203,300	-	203,300	245,496	-	245,496
		A.28	CARER'S SUPPORT GRANT -	262,400	-	262,400	267,863	-	267,863
		A.29	WAGE SUBSIDY SCHEME -	29,580	-	29,580	24,000	-	24,000
		A.30	DISABILITY ACTIVATION SUPPORTS -	12,160	-	12,160	12,790	-	12,790
			<i>Subtotal:-</i>	3,401,693	-	3,401,693	3,579,653	-	3,579,653
		<b>- CHILDREN</b>							
		A.31	CHILD BENEFIT -	2,061,480	-	2,061,480	2,102,510	-	2,102,510
		A.32	WORKING FAMILY PAYMENT -	348,550	-	348,550	361,604	-	361,604
		A.33	BACK TO WORK FAMILY DIVIDEND -	10,370	-	10,370	11,880	-	11,880
		A.34	BACK TO SCHOOL CLOTHING AND FOOTWEAR ALLOWANCE -	58,170	-	58,170	57,900	-	57,900
		A.35	SCHOOL MEALS -	68,100	-	68,100	91,600	-	91,600
		A.36	OTHER CHILD RELATED PAYMENTS -	8,428	-	8,428	8,800	-	8,800
			<i>Subtotal:-</i>	2,555,098	-	2,555,098	2,634,294	-	2,634,294
		<b>- SUPPLEMENTARY PAYMENTS, AGENCIES AND MISCELLANEOUS SERVICES</b>							
		A.37	RENT SUPPLEMENT -	79,700	-	79,700	61,487	-	61,487
		A.38	TELEPHONE SUPPORT ALLOWANCE -	8,400	-	8,400	8,710	-	8,710
		A.39	HOUSEHOLD BENEFITS PACKAGE -	78,885	-	78,885	87,049	-	87,049
		A.40	FREE TRAVEL -	95,000	-	95,000	95,000	-	95,000
		A.41	FUEL ALLOWANCE -	211,570	-	211,570	249,666	-	249,666
		A.42	GRANT TO THE CITIZENS INFORMATION BOARD -	60,258	-	60,258	60,757	-	60,757
		A.43	MISCELLANEOUS SERVICES -	15,311	-	15,311	16,071	-	16,071
		<b>- SUBVENTION TO THE SOCIAL INSURANCE FUND</b>							
		A.44	PAYMENT TO THE SOCIAL INSURANCE FUND UNDER SECTION 9 (9)(a) OF THE SOCIAL WELFARE CONSOLIDATION ACT 2005 -	-	-	-	-	-	-
			<i>Subtotal:-</i>	549,124	-	549,124	578,740	-	578,740
			<b>Programme Total:-</b>	12,157,718	16,000	12,173,718	11,665,726	16,000	11,681,726

## III.

## Estimate of Income and Expenditure of the Social Insurance Fund

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
<b>Income:</b>							
Income from Contributions	12,607,060	-	12,607,060	15,069,400	-	15,069,400	20%
Overpayment Recoveries	11,000	-	11,000	15,600	-	15,600	42%
Redundancy and Insolvency Recoveries from Employers	8,200	-	8,200	8,430	-	8,430	3%
Recovery of benefits from Insurance Compensation Awards	21,000	-	21,000	20,600	-	20,600	-2%
Other	40	-	40	40	-	40	-
<b>Total Income:-</b>	12,647,300	-	12,647,300	15,114,070	-	15,114,070	20%
<b>Expenditure (current):</b>							
Administration:							
Transfer to Other Votes	72,230	-	72,230	78,083	-	78,083	8%
Transfer to V37 (Dept. of Social Protection)	160,410	-	160,410	160,410	-	160,410	-
An Post	20,000	-	20,000	21,000	-	21,000	5%
Bank Charges	2,400	-	2,400	2,540	-	2,540	6%
Negative Interest	1,100	-	1,100	-	-	-	-100%
<i>Subtotal :-</i>	256,140	-	256,140	262,033	-	262,033	2%
<b>Benefits:</b>							
<b>Pension</b>							
State Pension (Contributory)	6,384,493	-	6,384,493	6,885,270	-	6,885,270	8%
Widows', Widowers' / Surviving Civil Partners' Pension (Contributory)	1,654,386	-	1,654,386	1,737,150	-	1,737,150	5%
Widows', Widowers' / Surviving Civil Partners' (Death Benefit)	10,371	-	10,371	10,629	-	10,629	2%
<i>Subtotal :-</i>	8,049,250	-	8,049,250	8,633,049	-	8,633,049	7%
<b>Working Age - Income Supports</b>							
Jobseeker's Benefit	455,954	-	455,954	412,705	-	412,705	-9%
Jobseeker's Benefit (Self Employed)	19,431	-	19,431	12,200	-	12,200	-37%
Deserted Wife's Benefit	58,711	-	58,711	57,950	-	57,950	-1%
Maternity Benefit	267,865	-	267,865	272,786	-	272,786	2%
Adoptive Benefit	140	-	140	170	-	170	21%
Paternity Benefit	14,177	-	14,177	14,710	-	14,710	4%
Parent's Benefit	63,945	-	63,945	89,780	-	89,780	40%
Health and Safety Benefit	578	-	578	580	-	580	-
Redundancy and Insolvency Payments	50,400	-	50,400	19,310	-	19,310	-62%
Covid Related Layoff Payment	10,000	-	10,000	5,000	-	5,000	-50%
Treatment Benefits	110,400	-	110,400	128,960	-	128,960	-
Covid-19 Pandemic Unemployment Benefit	75,000	-	75,000	100	-	100	-100%
<i>Subtotal :-</i>	1,126,601	-	1,126,601	1,014,251	-	1,014,251	-
<b>Illness, Disability and Carers</b>							
Illness Benefit	615,366	-	615,366	666,711	-	666,711	8%
Injury Benefit	11,089	-	11,089	9,928	-	9,928	-10%
Invalidity Pension	747,871	-	747,871	756,330	-	756,330	1%
Partial Capacity Benefit	26,683	-	26,683	27,060	-	27,060	1%
Disablement Benefit	65,214	-	65,214	69,705	-	69,705	7%
Medical Care	230	-	230	170	-	170	-26%
Carer's Benefit	48,653	-	48,653	48,200	-	48,200	-1%
COVID-19 Illness Benefit	5,000	-	5,000	1	-	1	-100%
<i>Subtotal :-</i>	1,520,106	-	1,520,106	1,578,105	-	1,578,105	4%
<b>Children</b>							
Guardian's Payment (Contributory)	17,242	-	17,242	16,100	-	16,100	-7%
Widowed Parent / Surviving Civil Partner Grant (Contributory)	9,600	-	9,600	8,256	-	8,256	-14%
<i>Subtotal :-</i>	26,842	-	26,842	24,356	-	24,356	-9%
<b>SUPPLEMENTARY PAYMENTS, AGENCIES AND MISCELLANEOUS SERVICES</b>							
Household Benefits Package	194,491	-	194,491	197,865	-	197,865	2%
Fuel Allowance	154,210	-	154,210	162,254	-	162,254	5%
Telephone Support Allowance	9,700	-	9,700	9,900	-	9,900	2%
<i>Subtotal :-</i>	358,401	-	358,401	370,019	-	370,019	3%
<b>Total Schemes and Services:-</b>	10,970,800	-	10,970,800	11,619,780	-	11,619,780	6%
<b>Total Expenditure:-</b>	11,226,940	-	11,226,940	11,881,813	-	11,881,813	6%
Excess of Expenditure over Income	-	-	-	-	-	-	-
Excess of Income over Expenditure	1,309,960	-	1,309,960	3,232,257	-	3,232,257	-
Subvention required from Vote 37 ....	-	-	-	-	-	-	-

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## HEALTH

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Office of the Minister for Health and certain other services administered by that Office, including grants to the Health Service Executive and miscellaneous grants.

**Twenty-two thousand, nine hundred and seventy-four million, nine hundred and twenty-seven thousand euro  
(€22,974,927,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Health.

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
	€000	€000	€000	€000	€000	€000	%
<b>ADMINISTRATION</b>							
A.1 - SALARIES, WAGES AND ALLOWANCES ....	50,200	-	50,200	50,200	-	50,200	-
A.2 - TRAVEL AND SUBSISTENCE ....	275	-	275	550	-	550	-
A.3 - TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	3,700	-	3,700	4,050	-	4,050	9%
A.4 - POSTAL AND TELECOMMUNICATIONS SERVICES ....	180	-	180	180	-	180	-
A.5 - OFFICE EQUIPMENT & EXTERNAL IT SERVICES ....	2,768	73	2,841	2,958	73	3,031	7%
A.6 - OFFICE PREMISES EXPENSES ....	872	-	872	972	-	972	11%
A.7 - CONSULTANCY & VFM & POLICY REVIEWS ....	2,000	-	2,000	2,000	-	2,000	-
Subtotal :-	59,995	73	60,068	60,910	73	60,983	2%
<b>GRANTS</b>							
B.1 - GRANTS TO RESEARCH BODIES: ....	48,450	-	48,450	52,141	-	52,141	8%
B.2 - HEALTH IRELAND FUND ....	12,195	250	12,445	12,597	250	12,847	3%
B.3 - DRUGS INITIATIVE ....	6,928	-	6,928	6,928	-	6,928	-
B.4 - RESEARCH COVID ACTIONS ....	3,000	-	3,000	-	-	-	-
Subtotal :-	70,573	250	70,823	71,666	250	71,916	2%
<b>OTHER SERVICES</b>							
C - EXPS RE W.H.O. & OTHER INTERNATIONAL BODIES ....	2,700	-	2,700	2,700	-	2,700	-
D - STATUTORY & NON-STAT INQUIRIES & MISC LEGAL FEES & SETTLEMENTS ....	10,899	-	10,899	13,517	-	13,517	24%
E.1 - DEVELOPMENTAL, CONSULTATIVE, SUPERVISORY & ADVISORY BODIES ....	109,370	-	109,370	117,060	-	117,060	7%
E.2 - THE FOOD SAFETY PROMOTION BOARD ....	5,691	-	5,691	5,691	-	5,691	-
E.3 - THE NATIONAL TREATMENT PURCHASE FUND ....	100,022	-	100,022	100,022	-	100,022	-
E.4 - IRELAND/NORTHERN IRELAND INTERREG ....	5,300	-	5,300	5,300	-	5,300	-
E.5 - AGENCY COVID ACTIONS ....	50,000	-	50,000	50,000	-	50,000	-
F.1 - PAYMENTS RE DISABLEMENT CAUSED BY THALIDOMIDE ....	370	-	370	370	-	370	-
F.2 - PAYMENTS RE PERSONS CLAIMING VACCINATION DAMAGE ....	1	-	1	1	-	1	-
F.3 - PAYMENTS TO A SPECIAL A/C - S10 HEP C COMP TRIB ACTS 1997 & 2002 ....	16,000	-	16,000	16,000	-	16,000	-
F.4 - PAYMENTS TO REP FUND - S11 HEP C COMP TRIB ACT 1997 & 2002 ....	2,000	-	2,000	2,000	-	2,000	-
G - INFO, CONFERENCES & PUBLICATIONS FOR HEALTH & HEALTH SERVICES ....	1,550	-	1,550	1,550	-	1,550	-
Subtotal :-	303,903	-	303,903	314,211	-	314,211	3%
<b>HEALTH CARE REFORM</b>							
H - SLÁINTECARE ....	17,829	-	17,829	17,829	-	17,829	-
Subtotal :-	17,829	-	17,829	17,829	-	17,829	-
<b>CORPORATE ADMINISTRATION</b>							
I - NET PENSION COSTS ....	616,400	-	616,400	652,230	-	652,230	6%
Subtotal :-	616,400	-	616,400	652,230	-	652,230	6%
<b>HSE HEALTH AND SOCIAL CARE SERVICES</b>							
J.1 - HSE (INCLUDING SERVICE DEVELOPMENTS) ....	13,972,615	-	13,972,615	14,782,794	-	14,782,794	6%
J.2 - HSE COVID-19 ACTIONS ....	697,000	-	697,000	654,290	-	654,290	-6%
Subtotal :-	14,669,615	-	14,669,615	15,437,084	-	15,437,084	5%
<b>OTHER HSE SERVICES</b>							
K.1 - HEALTH AGENCIES & SIMILAR ORGS (NAT LOTTERY) ....	4,513	-	4,513	4,513	-	4,513	-
K.2 - PAYMENTS TO SPECIAL A/C - S13 HEALTH (REPAYT SCHEME) ACT 2006 ....	1,700	-	1,700	1,700	-	1,700	-
K.3 - PAYMENTS TO SPECIAL A/C - HEPATITIS C SCHEME ....	1,000	-	1,000	1,000	-	1,000	-
K.4 - PAYMNTS TO STATE CLAIMS AGENCY RE CLINICAL NEGLIGENCE ....	435,000	-	435,000	435,000	-	435,000	-
K.5 - ECONOMIC & SOC DISADV (DORMANT AC FUNDING) ....	2,450	-	2,450	2,450	-	2,450	-
Subtotal :-	444,663	-	444,663	444,663	-	444,663	-
<b>CARE PROGRAMME</b>							
L.1 - PRIMARY CARE REIMBURSEMENT SERVICES ....	3,700,700	-	3,700,700	3,904,408	-	3,904,408	6%
L.3 - LONG TERM RESIDENTIAL CARE ....	1,046,400	-	1,046,400	1,093,400	-	1,093,400	4%
Subtotal :-	4,747,100	-	4,747,100	4,997,808	-	4,997,808	5%

<b>CAPITAL SERVICES</b>							
M.1 - GRANTS IN RESPECT OF BUILDING EQUIPMENT (INCLUDING ICT) ....	-	14,927	<b>14,927</b>	-	19,927	<b>19,927</b>	33%
M.2 - BUILDINGS & EQUIPMENT (HEALTH FACILITIES) ....	-	865,000	<b>865,000</b>	-	967,000	<b>967,000</b>	12%
M.3 - INFO SYSTEMS FOR HEALTH AGENCIES ....	203,000	130,000	<b>333,000</b>	243,696	140,000	<b>383,696</b>	15%
M.4 - CAPITAL COVID-19 ACTIONS (INCLUDING ICT) ....	-	50,000	<b>50,000</b>	-	50,000	<b>50,000</b>	-
Subtotal :-	203,000	1,059,927	<b>1,262,927</b>	243,696	1,176,927	<b>1,420,623</b>	12%
Gross Total :-	21,133,078	1,060,250	<b>22,193,328</b>	22,240,097	1,177,250	<b>23,417,347</b>	6%
Deduct :-							
N - APPROPRIATIONS IN AID ....	437,170	3,750	<b>440,920</b>	438,670	3,750	<b>442,420</b>	-
Net Total :-	20,695,908	1,056,500	<b>21,752,408</b>	21,801,427	1,173,500	<b>22,974,927</b>	6%

Net Increase (€000) 1,221,604

Exchequer pay included in above net total ....	9,416,876	9,748,053	4%
Associated public service employees* ....	139,588	145,686	4%
Exchequer pensions included in above net total ....	617,929	653,759	6%
Associated public service pensioners ....	57,168	58,511	2%

\* Revised end year estimate for 2022 staffing.

## OFFICE OF GOVERNMENT PROCUREMENT

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Office of Government Procurement.

**Twenty million, nine hundred and seventy-two thousand euro  
(€20,972,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Public Expenditure and Reform.

	2022 Estimate			2023 Estimate			Change 2023 over 2022	
	Current	Capital	Total	Current	Capital	Total		
<b>PROGRAMME EXPENDITURE</b>								
A - DELIVERY OF CENTRAL PROCUREMENT SERVICE ....	€000	€000	€000	€000	€000	€000	%	
	19,477	352	19,829	20,347	1,150	21,497	8%	
Gross Total :-	19,477	352	19,829	20,347	1,150	21,497	8%	
<i>Deduct :-</i>								
B - APPROPRIATIONS IN AID ....	400	-	400	525	-	525	31%	
Net Total :-	19,077	352	19,429	19,822	1,150	20,972	8%	
Net Increase (€000)							1,543	
<i>Exchequer pay included in above net total ....</i>							15,330	2%
<i>Associated Public Service employees ....</i>							260	4%

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>ADMINISTRATION</b>							
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(I) SALARIES, WAGES, PENSIONS AND ALLOWANCES ....	€000	€000	€000	€000	€000	€000	%
	15,680	-	15,680	16,202	-	16,202	3%
(II) TRAVEL AND SUBSISTENCE ....	187	-	187	151	-	151	-19%
(III) TRAINING AND DEVELOPMENT ....	386	-	386	386	-	386	-
(IV) PROFESSIONAL, CONSULTANCY AND OTHER SERVICES ....	100	-	100	100	-	100	-
(V) OPERATING EXPENSES ....	158	-	158	167	-	167	6%
(VI) ASSET AND EQUIPMENT EXPENSES ....	106	44	150	106	41	147	-2%
(VII) COMMUNICATION AND MARKETING EXPENSES ....	150	-	150	146	-	146	-3%
(VII) PREMISES AND ACCOMMODATION EXPENSES ....	145	-	145	170	-	170	17%
Gross Total :-	16,912	44	16,956	17,428	41	17,469	3%

### CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND YOUTH

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Office of the Minister for Children, Equality, Disability, Integration and Youth, for certain services administered by that Office and for the payment of grants.

**Two thousand, three hundred and ninety-three million, eleven thousand euro  
(€2,393,011,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Children, Equality, Disability, Integration and Youth.

	2022 Estimate			2023 Estimate*			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>PROGRAMME EXPENDITURE</b>	€000	€000	€000	€000	€000	€000	%
A - CHILDREN AND FAMILY SUPPORT PROGRAMME ....	916,456	18,500	<b>934,956</b>	953,684	18,800	<b>972,484</b>	4%
B - SECTORAL PROGRAMMES FOR CHILDREN AND YOUNG PEOPLE ....	812,378	2,000	<b>814,378</b>	1,113,734	11,700	<b>1,125,434</b>	38%
C - POLICY AND LEGISLATION PROGRAMME ....	44,895	-	<b>44,895</b>	44,695	-	<b>44,695</b>	-
D - AN EQUAL AND INCLUSIVE SOCIETY ....	38,805	-	<b>38,805</b>	40,077	-	<b>40,077</b>	3%
E - A FAIR AND EFFICIENT SUPPORT SYSTEM FOR INTERNATIONAL PROTECTION SEEKERS ....	261,643	12,500	<b>274,143</b>	250,856	9,500	<b>260,356</b>	-5%
Gross Total :-	2,074,177	33,000	<b>2,107,177</b>	2,403,046	40,000	<b>2,443,046</b>	16%
Deduct :-							
F - APPROPRIATIONS IN AID ....	48,160	-	<b>48,160</b>	50,035	-	<b>50,035</b>	4%
Net Total :-	2,026,017	33,000	<b>2,059,017</b>	2,353,011	40,000	<b>2,393,011</b>	16%
				Net Increase (€000)			333,994
Exchequer pay included in above net total ....			395,037			414,589	5%
Associated Public Service employees ....			6,258			6,325	1%
Exchequer pensions included in above net total ....			6,325			5,183	-18%
Associated Public Service pensioners ....			904			1,431	58%

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>ADMINISTRATION</b>	€000	€000	€000	€000	€000	€000	%
Functional split of Administrative Budgets, which are included in above Programme allocations.							
(I) SALARIES, WAGES AND ALLOWANCES ....	40,819	-	<b>40,819</b>	42,255	-	<b>42,255</b>	4%
(II) TRAVEL AND SUBSISTENCE ....	260	-	<b>260</b>	260	-	<b>260</b>	-
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	3,437	-	<b>3,437</b>	2,877	-	<b>2,877</b>	-16%
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	123	-	<b>123</b>	170	-	<b>170</b>	38%
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	1,567	-	<b>1,567</b>	1,574	-	<b>1,574</b>	-
(VI) OFFICE PREMISES EXPENSES ....	1,600	-	<b>1,600</b>	2,250	-	<b>2,250</b>	41%
(VII) CONSULTANCY SERVICES AND VALUE FOR MONEY POLICY REVIEWS ....	1,299	-	<b>1,299</b>	1,155	-	<b>1,155</b>	-11%
Gross Total :-	49,105	-	<b>49,105</b>	50,541	-	<b>50,541</b>	3%

\*The 2023 Estimate reflects a budget transfer of €2.356m to the Central Statistics Office (CSO) to provide for the Growing Up in Ireland Survey.

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## POLICING AUTHORITY

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Policing Authority and for payment of certain grants.

**Four million, seventy-six thousand euro  
(€4,076,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Policing Authority.

	2022 Estimate		2023 Estimate		Change 2023 over 2022	
	Current	Total	Current	Total		
<b>PROGRAMME EXPENDITURE</b>						
A - PROVISION OF INDEPENDENT OVERSIGHT OF THE POLICING FUNCTIONS OF AN GARDA SÍOCHÁNA ....	€000	€000	€000	€000	%	
	3,926	<b>3,926</b>	4,146	<b>4,146</b>	6%	
Gross Total :-	3,926	<b>3,926</b>	4,146	<b>4,146</b>	6%	
Deduct :-						
B - APPROPRIATIONS IN AID ....	70	<b>70</b>	70	<b>70</b>	-	
Net Total :-	3,856	<b>3,856</b>	4,076	<b>4,076</b>	6%	
Net Increase (€000)					220	
<i>Exchequer pay included in above net total ....</i>		2,376			2,496	5%
<i>Associated Public Service employees ....</i>		39			39	-

	2022 Estimate		2023 Estimate		Change 2023 over 2022
	Current	Total	Current	Total	
<b>ADMINISTRATION</b>					
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>					
	€000	€000	€000	€000	%
(I) SALARIES, WAGES AND ALLOWANCES ....	2,446	<b>2,446</b>	2,566	<b>2,566</b>	5%
(II) TRAVEL AND SUBSISTENCE ....	60	<b>60</b>	60	<b>60</b>	-
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	1,025	<b>1,025</b>	1,125	<b>1,125</b>	10%
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	25	<b>25</b>	25	<b>25</b>	-
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	175	<b>175</b>	175	<b>175</b>	-
(VI) OFFICE PREMISES EXPENSES ....	115	<b>115</b>	115	<b>115</b>	-
(VII) CONSULTANCY AND VALUE FOR MONEY AND POLICY REVIEWS ....	80	<b>80</b>	80	<b>80</b>	-
Gross Total :-	3,926	<b>3,926</b>	4,146	<b>4,146</b>	6%

## RURAL AND COMMUNITY DEVELOPMENT

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Office of the Minister for Rural and Community Development including certain services administered by that Office and for the payment of grants.

**Three hundred and forty-six million, four hundred and fifty-four thousand euro  
(€346,454,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Office of the Minister for Rural and Community Development.

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>PROGRAMME EXPENDITURE</b>							
A - RURAL DEVELOPMENT, REGIONAL AFFAIRS AND ISLANDS ....	€000	€000	€000	€000	€000	€000	%
B - COMMUNITY DEVELOPMENT ....	33,039	169,216	202,255	34,511	166,716	201,227	-1%
C - CHARITIES REGULATORY AUTHORITY ....	148,903	22,784	171,687	157,736	29,284	187,020	9%
	4,606	-	4,606	4,977	-	4,977	8%
Gross Total :-	186,548	192,000	378,548	197,224	196,000	393,224	4%
Deduct :-							
D - APPROPRIATIONS IN AID ....	17,377	35,873	53,250	18,097	28,673	46,770	-12%
Net Total :-	169,171	156,127	325,298	179,127	167,327	346,454	7%
Net Increase (€000)							21,156
Exchequer pay included in above net total ....			15,504			17,013	10%
Associated Public Service employees ....			271			283	4%
Exchequer pensions included in above net total ....			-12			-12	-
Associated Public Service pensioners ....			4			5	25%
<b>ADMINISTRATION</b>							
Functional split of Administrative Budgets, which are included in above Programme allocations.							
(I) SALARIES, WAGES AND ALLOWANCES ....	€000	€000	€000	€000	€000	€000	%
(II) TRAVEL AND SUBSISTENCE ....	11,298	-	11,298	12,360	-	12,360	9%
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	410	-	410	410	-	410	-
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	663	-	663	604	-	604	-9%
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	72	10	82	72	10	82	-
(VI) OFFICE PREMISES EXPENSES ....	252	50	302	252	50	302	-
(VII) CONSULTANCY AND VALUE FOR MONEY AND POLICY REVIEWS ....	116	100	216	116	100	216	-
(VIII) RESEARCH ....	121	-	121	121	-	121	-
	101	-	101	101	-	101	-
Gross Total :-	13,033	160	13,193	14,036	160	14,196	8%



## DATA PROTECTION COMMISSION

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Data Protection Commission.

**Twenty-six million, seventy-nine thousand euro  
(€26,079,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Data Protection Commission.

	2022 Estimate		2023 Estimate		Change 2023 over 2022
	Current	Total	Current	Total	
<b>PROGRAMME EXPENDITURE</b>					
A - DATA PROTECTION REGULATION ....	€000	€000	€000	€000	%
	23,234	23,234	26,364	26,364	13%
Gross Total :-	23,234	23,234	26,364	26,364	13%
Deduct :-					
B - APPROPRIATIONS IN AID ....	285	285	285	285	-
Net Total :-	22,949	22,949	26,079	26,079	14%
Net Increase (€000)					3,130
		15,695			7%
Exchequer pay included in above net total ....		260			9%
Associated Public Service employees ....					

	2022 Estimate		2023 Estimate		Change 2023 over 2022
	Current	Total	Current	Total	
<b>ADMINISTRATION</b>					
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>					
	€000	€000	€000	€000	%
(I) SALARIES, WAGES AND ALLOWANCES ....	15,970	15,970	17,100	17,100	7%
(II) TRAVEL AND SUBSISTENCE ....	110	110	110	110	-
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	2,947	2,947	4,247	4,247	44%
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	45	45	45	45	-
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	1,762	1,762	2,462	2,462	40%
(VI) OFFICE PREMISES EXPENSES ....	1,850	1,850	1,850	1,850	-
(VII) CONSULTANCY AND VALUE FOR MONEY AND POLICY REVIEWS ....	540	540	540	540	-
(VIII) RESEARCH ....	10	10	10	10	-
Gross Total :-	23,234	23,234	26,364	26,364	13%

**FURTHER AND HIGHER EDUCATION, RESEARCH, INNOVATION AND SCIENCE**

- I. Estimate of the amount required in the year ending 31 December 2023 for the salaries and expenses of the Office of the Minister for Further and Higher Education, Research, Innovation and Science for certain services administered by that Office, and for the payments of certain grants.

**Three thousand, one hundred and twenty-seven million, four hundred and ten thousand euro  
(€3,127,410,000)**

- II. Programmes under which the Subheads for this Vote will be accounted for by the Further and Higher Education, Research, Innovation and Science.

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>PROGRAMME EXPENDITURE</b>	€000	€000	€000	€000	€000	€000	%
A - SKILLS DEVELOPMENT ....	621,504	48,318	669,822	639,281	60,408	699,689	4%
B - HIGHER EDUCATION ....	1,819,441	267,980	2,087,421	1,955,664	285,020	2,240,684	7%
C - RESEARCH, INNOVATION & SCIENCE ....	19,542	235,398	254,940	21,763	243,020	264,783	4%
Gross Total :-	2,460,487	551,696	3,012,183	2,616,708	588,448	3,205,156	6%
Deduct :-							
D - SUPERANNUATION CONTRIBUTIONS ....	72,804	3,500	76,304	73,246	4,500	77,746	2%
Net Total :-	2,387,683	548,196	2,935,879	2,543,462	583,948	3,127,410	7%

Net Increase (€000)

191,531

Exchequer pay included in above net total ....

1,107,100

1,212,406

10%

Associated Public Service employees ....

26,620

27,393

3%

Exchequer pensions included in above net total ....

233,277

256,497

10%

Associated Public Service pensioners ....

11,748

12,376

5%

	2022 Estimate			2023 Estimate			Change 2023 over 2022
	Current	Capital	Total	Current	Capital	Total	
<b>ADMINISTRATION</b>	€000	€000	€000	€000	€000	€000	%
<i>Functional split of Administrative Budgets, which are included in above Programme allocations.</i>							
(I) SALARIES, WAGES AND ALLOWANCES ....	14,392	-	14,392	19,599	-	19,599	36%
(II) TRAVEL AND SUBSISTENCE ....	257	-	257	380	-	380	48%
(III) TRAINING AND DEVELOPMENT AND INCIDENTAL EXPENSES ....	295	-	295	515	-	515	75%
(IV) POSTAL AND TELECOMMUNICATIONS SERVICES ....	75	-	75	75	-	75	-
(V) OFFICE EQUIPMENT AND EXTERNAL IT SERVICES ....	749	1,001	1,750	749	1,001	1,750	-
(VI) OFFICE PREMISES EXPENSES ....	214	-	214	214	-	214	-
(VII) CONSULTANCY AND VALUE FOR MONEY AND POLICY REVIEWS	17	-	17	167	-	167	-
Gross Total :-	15,999	1,001	17,000	21,699	1,001	22,700	34%

## Estimate of Income and Expenditure of the National Training Fund

	2022 Estimate		2023 Estimate		Change 2023 over 2022
	Current	Total	Current	Total	
	€000	€000	€000	€000	%
<b>Income:</b>					
National Training Fund Levy	851,240	851,240	1,020,000	1,020,000	20%
European Social Fund	2,500	2,500	941	941	-62%
Other Income	-	-	-	-	-
Investment Account Income	-	-	-	-	-
Bank Interest Received	-	-	-	-	-
<b>Total Income:-</b>	853,740	853,740	1,020,941	1,020,941	20%
<b>Expenditure (current):</b>					
<b>Programmes for those in Employment</b>					
Apprenticeship	205,983	205,983	210,773	210,773	2%
Training Networks Programme	47,449	47,449	52,949	52,949	12%
Traineeships	2,900	2,900	2,900	2,900	-
Training Grants to Industry	6,500	6,500	6,500	6,500	-
Community & Voluntary Organisations	1,140	1,140	900	900	-21%
Employee and Continuing Professional Development	23,700	23,700	20,550	20,550	-13%
Regional Skills Innovation	800	800	800	800	-
Springboard	31,050	31,050	27,550	27,550	-11%
<b>SubTotal:-</b>	319,522	319,522	322,922	322,922	1%
<b>Skills acquisition for the purposes of taking up Employment</b>					
Training People for Employment	194,189	194,189	132,189	132,189	-32%
Enterprise Focused Higher Education	148,352	148,352	148,352	148,352	-
Springboard	10,388	10,388	6,888	6,888	-34%
Training Networks Programme	5,449	5,449	2,449	2,449	-55%
European Globalisation Adjustment Fund (EGF)	50	50	50	50	-
Technical Employment Support Grant	2,500	2,500	2,500	2,500	-
Community Employment Training	4,200	4,200	4,200	4,200	-
Work Placement Experience Programme (WPEP)	17,300	17,300	-	-	-
Human Capital Initiative	60,000	60,000	60,000	60,000	-
<b>SubTotal:-</b>	442,428	442,428	356,628	356,628	-16%
<b>Provision of Information on Skills Requirements</b>					
Provision of Information on Skills Requirements	3,073	3,073	2,942	2,942	-4%
<b>SubTotal:-</b>	3,073	3,073	2,942	2,942	-4%
<b>Bank Charges</b>					
Bank Charges	50	50	50	50	-
<b>SubTotal:-</b>	50	50	50	50	-
<b>Total Expenditure:-</b>	765,073	765,073	682,542	682,542	-11%
<b>Surplus/ (Deficit) for the year:-</b>	88,667	88,667	338,399	338,399	-

**SUMMARY**  
**PUBLIC CAPITAL PROGRAMME**  
**2023**



## **GENERAL NOTE**

Table 1 of the 2023 Summary Public Capital Programme sets out the multi-annual public capital investment from 2023 to 2025 by Ministerial Group. The allocations were established against the background of the new National Development Plan 2021-2030 and are set out in terms of the gross Exchequer investment by Vote Group, for each of the years from 2023 to 2025.

The 2022 - 2023 estimates of gross Exchequer investment at programme level for each Department, together with Public Private Partnership (PPP) capital costs and other non-voted investments are contained in Table 2. Details of capital expenditure by sector is summarised in Table 3 and a detailed analysis of the financial commitments of PPP and concession projects is available in Table 4.

### **Capital Carryover**

As it is too early in the year to accurately estimate what capital underspends may arise at the end of 2022, figures for the level of capital available for spending in 2023 under the multi-annual capital envelope carryover facility are not provided in the Budget Estimates. These figures will be provided in the Revised Estimates Volume 2023.



**TABLE 1**  
**CAPITAL INVESTMENT ALLOCATIONS 2023 – 2025**

	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b> <b>2023 - 2025</b>
	<i>€ million</i>	<i>€ million</i>	<i>€ million</i>	
AGRICULTURE, FOOD AND THE MARINE	452	287	290	1,029
CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND YOUTH GROUP	40	50	100	190
DEFENCE	176	142	142	460
EDUCATION	860	940	1,040	2,840
ENTERPRISE, TRADE AND EMPLOYMENT	568	584	611	1,763
ENVIRONMENT, CLIMATE AND COMMUNICATIONS	850	950	1,100	2,900
FINANCE GROUP	22	22	23	67
FOREIGN AFFAIRS GROUP	25	25	25	75
FURTHER AND HIGHER EDUCATION, RESEARCH, INNOVATION AND SCIENCE	588	620	652	1,860
HEALTH	1,177	1,255	1,360	3,792
HOUSING, LOCAL GOVERNMENT AND HERITAGE GROUP	3,516	3,866	4,016	11,398
JUSTICE GROUP	272	274	278	824
PUBLIC EXPENDITURE AND REFORM GROUP	300	308	330	938
RURAL AND COMMUNITY DEVELOPMENT	196	200	205	601
SOCIAL PROTECTION	16	16	17	49
TOURISM, CULTURE, ARTS, GAELTACHT, SPORTS AND MEDIA	206	210	214	630
TRANSPORT	2,622	2,664	2,665	7,951
<b>TOTAL GROSS CAPITAL EXPENDITURE CEILINGS*</b>	<b>12,086</b>	<b>12,826</b>	<b>13,602</b>	<b>38,514</b>
<b>SHARED ISLAND FUND</b>	<b>82</b>	<b>150</b>	<b>150</b>	<b>382</b>
<b>EUROPEAN REGIONAL DEVELOPMENT FUND</b>	<b>100</b>	<b>115</b>	<b>115</b>	<b>330</b>
<b>ANNUAL PRIORITY RESERVE</b>	<b>16</b>	<b>148</b>	<b>269</b>	<b>433</b>

TABLE 2

## SUMMARY PUBLIC CAPITAL PROGRAMME

	2022 Estimates				2023 Estimates							
	Sources of Finance		Total Expenditure in PCP €000s	Exchequer €000s	Sources of Finance		Total Expenditure in PCP €000s	Exchequer €000s	Sources of Finance		Total Expenditure in PCP €000s	
	Internal (income/own resources) €000s	External (borrowings/EU receipts) €000s			Internal (income/own resources) €000s	External (borrowings/EU receipts) €000s			Internal (income/own resources) €000s	External (borrowings/EU receipts) €000s		
<b>AGRICULTURE, FOOD AND THE MARINE</b>												
<i>Vote:</i>												
Agriculture, Food And The Marine												
Programme A - FOOD SAFETY, ANIMAL & PLANT HEALTH & ANIMAL WELFARE	18,711	-	18,711	36,433	-	36,433	36,433	-	-	-	36,433	36,433
Programme B - FARM / SECTOR SUPPORTS & CONTROLS	184,338	-	184,338	206,262	-	206,262	206,262	-	-	-	206,262	206,262
Programme C - POLICY AND STRATEGY	48,110	-	48,110	66,209	-	66,209	66,209	-	-	-	66,209	66,209
Programme D - SEAFOOD SECTOR	65,520	-	65,520	143,396	-	143,396	143,396	-	-	-	143,396	143,396
<i>Voted Subtotal:</i>	316,679	-	316,679	452,300	-	452,300	452,300	-	-	-	452,300	452,300
<i>Non-Voted:</i>												
Agriculture, Food And The Marine												
B.I.M.	-	400	400	-	400	400	-	400	-	-	400	400
Coillte Teo	-	78,100	78,100	-	78,100	78,100	-	78,100	-	19,500	97,600	97,600
National Stud	-	150	150	-	150	150	-	150	-	-	150	150
Teagasc	-	3,000	3,000	-	3,000	3,000	-	3,000	-	-	3,000	3,000
<i>Non-Voted Sub Total:</i>	-	81,650	81,650	-	81,650	81,650	-	81,650	-	19,500	101,150	101,150
<b>Total:</b>	316,679	81,650	417,829	452,300	81,650	553,450	452,300	81,650	19,500	553,450	553,450	553,450
<b>CHILDREN, EQUALITY, DISABILITY, INTEGRATION AND YOUTH</b>												
<i>Vote:</i>												
Children, Equality, Disability, Integration And Youth												
Programme A - CHILDREN AND FAMILY SUPPORT PROGRAMME	18,500	-	18,500	18,800	-	18,800	18,800	-	-	-	18,800	18,800
Programme B - SECTORAL PROGRAMMES FOR CHILDREN AND YOUNG PEOPLE	2,000	-	2,000	11,700	-	11,700	11,700	-	-	-	11,700	11,700
Programme E - A FAIR AND EFFICIENT SUPPORT SYSTEM FOR INTERNATIONAL PROTECTION SEEKERS	12,500	-	12,500	9,500	-	9,500	9,500	-	-	-	9,500	9,500
<b>Irish Human Rights And Equality Commission</b>												
Programme A - IRISH HUMAN RIGHTS AND EQUALITY COMMISSION FUNCTION	100	-	100	100	-	100	100	-	-	-	100	100
<i>Voted Subtotal:</i>	33,100	-	33,100	40,100	-	40,100	40,100	-	-	-	40,100	40,100
<b>Total:</b>	33,100	-	33,100	40,100	-	40,100	40,100	-	-	-	40,100	40,100
<b>DEFENCE GROUP</b>												
<i>Vote:</i>												
DEFENCE GROUP												
Programme A - DEFENCE POLICY AND SUPPORT, MILITARY CAPABILITIES AND OPERATIONAL OUTPUTS	141,000	-	141,000	176,000	-	176,000	176,000	-	-	-	176,000	176,000
<i>Voted Subtotal:</i>	141,000	-	141,000	176,000	-	176,000	176,000	-	-	-	176,000	176,000
<b>Total:</b>	141,000	-	141,000	176,000	-	176,000	176,000	-	-	-	176,000	176,000

	2022 Estimates				2023 Estimates			
	Sources of Finance		Total Expenditure in PCP		Sources of Finance		Total Expenditure in PCP	
	Exchequer €000s	Internal (income/own resources) €000s	External (borrowings/EU receipts) €000s	€000s	Exchequer €000s	Internal (income/own resources) €000s	External (borrowings/EU receipts) €000s	€000s
<b>EDUCATION</b>								
<i>Voted:</i>								
Programme A - FIRST, SECOND AND EARLY YEARS' EDUCATION	792,400	-	-	792,400	860,400	-	-	860,400
<i>Voted Subtotal:</i>	792,400	-	-	792,400	860,400	-	-	860,400
<b>TOTAL:</b>	€000s	€000s	€000s	€000s	€000s	€000s	€000s	€000s
<b>ENTERPRISE, TRADE AND EMPLOYMENT</b>								
<i>Voted:</i>								
Enterprise, Trade And Employment	326,663	-	-	326,663	348,159	-	-	348,159
Programme A - JOBS AND ENTERPRISE DEVELOPMENT	218,337	-	-	218,337	219,841	-	-	219,841
Programme B - INNOVATION	545,000	-	-	545,000	568,000	-	-	568,000
<i>Non-Voted:</i>								
Enterprise, Trade And Employment	-	59,398	-	59,398	-	59,398	-	59,398
Enterprise Ireland	-	37,000	-	37,000	-	37,000	-	37,000
IDA Ireland Buildings	-	5,000	-	5,000	-	5,000	-	5,000
IDA Ireland Grants	-	101,398	-	101,398	-	101,398	-	101,398
<i>Non-Voted Sub Total:</i>	-	101,398	-	101,398	-	101,398	-	101,398
<b>TOTAL:</b>	€000s	€000s	€000s	€000s	€000s	€000s	€000s	€000s
€000s	545,000	101,398	-	646,398	568,000	101,398	-	669,398
<b>ENVIRONMENT, CLIMATE AND COMMUNICATIONS</b>								
<i>Voted:</i>								
Environment, Climate And Communications	82,845	-	-	82,845	89,597	-	-	89,597
Programme A - CLIMATE ACTION AND ENVIRONMENT LEADERSHIP	740,897	-	-	740,897	453,160	-	-	453,160
Programme B - ENERGY TRANSFORMATION	52,427	-	-	52,427	60,605	-	-	60,605
Programme C - CIRCULAR ECONOMY DEVELOPMENT	205,204	-	-	205,204	246,638	-	-	246,638
Programme D - CONNECTIVITY AND COMMUNICATIONS DELIVERY	-	-	-	-	-	-	-	-
Programme E - INLAND FISHERIES	1,081,373	-	-	1,081,373	850,000	-	-	850,000
<i>Voted Subtotal:</i>	1,081,373	-	-	1,081,373	850,000	-	-	850,000
<i>Non-Voted:</i>								
Environment, Climate And Communications	-	33,800	-	33,800	-	25,000	-	25,000
An Post	-	150,956	-	150,956	-	129,041	-	129,041
Bord na Móna	-	3,678	-	3,678	-	3,936	-	3,936
Commission for Communications Regulation	-	220	-	220	-	250	-	250
Commission for Regulation of Utilities	-	794,000	735,000	1,529,000	-	-	-	-
E.S.B.	-	32,800	1,400	34,200	-	97,791	25,000	122,791
EirGrid	-	2,000	-	2,000	-	2,000	-	2,000
Env Services - Productive Infrastructure Table (Waste Recycling etc.)	-	-	696	696	-	-	-	737
Sustainable Energy Authority of Ireland	-	1,017,454	737,096	1,754,550	-	258,018	25,737	283,755
<i>Non-Voted Sub Total:</i>	-	1,017,454	737,096	1,754,550	850,000	258,018	25,737	1,133,755
<b>TOTAL:</b>	1,081,373	1,017,454	737,096	2,835,923	850,000	258,018	25,737	1,133,755

	2022 Estimates				2023 Estimates						
	Sources of Finance		Total Expenditure in PCP €000s	Exchequer €000s	Sources of Finance		Total Expenditure in PCP €000s	Exchequer €000s	Sources of Finance		Total Expenditure in PCP €000s
	Internal (income/own resources) €000s	External (borrowings/EU receipts) €000s			Internal (income/own resources) €000s	External (borrowings/EU receipts) €000s			Internal (income/own resources) €000s	External (borrowings/EU receipts) €000s	
<b>FINANCE GROUP</b>											
<i>Voted:</i>											
<b>Department Of Finance</b>											
Programme A - ECONOMIC AND FISCAL POLICY	500	-	500	500	499	-	499	499	-	-	499
Programme B - BANKING AND FINANCIAL SERVICES POLICY	500	-	500	500	501	-	501	501	-	-	501
<b>Office Of The Revenue Commissioners</b>											
Programme A - ADMINISTRATION AND COLLECTION OF TAXES AND DUTIES AND FRONTIER MANAGEMENT	21,000	-	21,000	21,000	21,000	-	21,000	21,000	-	-	21,000
<b>Total:</b>	<b>22,000</b>	<b>-</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>-</b>	<b>22,000</b>	<b>22,000</b>	<b>-</b>	<b>-</b>	<b>22,000</b>
<b>FOREIGN AFFAIRS GROUP</b>											
<i>Voted:</i>											
<b>Foreign Affairs</b>											
Programme A - TO SERVE OUR PEOPLE AT HOME AND ABROAD AND TO PROMOTE RECONCILIATION AND COOPERATION ("OUR PEOPLE")	5,700	-	5,700	5,700	5,700	-	5,700	5,700	-	-	5,700
Programme E - TO STRENGTHEN OUR EFFECTIVENESS AND CAPACITY TO DELIVER OUR GOALS ("OUR EFFECTIVENESS")	16,800	-	16,800	16,800	16,800	-	16,800	16,800	-	-	16,800
<b>International Co-Operation</b>											
Programme A - WORK ON POVERTY AND HUNGER REDUCTION	2,500	-	2,500	2,500	2,500	-	2,500	2,500	-	-	2,500
<b>Total:</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>25,000</b>
<b>FURTHER &amp; HIGHER EDUCATION, RESEARCH, INNOVATION &amp; SCIENCE</b>											
<i>Voted:</i>											
<b>Further And Higher Education, Research, Innovation And Science</b>											
Programme A - SKILLS DEVELOPMENT	48,318	-	48,318	48,318	60,408	-	60,408	60,408	-	-	60,408
Programme B - HIGHER EDUCATION	267,980	-	267,980	267,980	285,020	-	285,020	285,020	-	-	285,020
Programme C - RESEARCH, INNOVATION & SCIENCE	235,398	-	235,398	235,398	243,020	-	243,020	243,020	-	-	243,020
<b>Total:</b>	<b>551,696</b>	<b>-</b>	<b>551,696</b>	<b>551,696</b>	<b>588,448</b>	<b>-</b>	<b>588,448</b>	<b>588,448</b>	<b>-</b>	<b>-</b>	<b>588,448</b>
<i>Non-Voted:</i>											
<b>PPP Estimate (Funded by Unitary Payments)</b>											
Programme A - ADMINISTRATION AND COLLECTION OF TAXES AND DUTIES AND FRONTIER MANAGEMENT	-	60,000	60,000	60,000	-	132,000	132,000	-	132,000	-	132,000
<b>Total:</b>	<b>551,696</b>	<b>60,000</b>	<b>611,696</b>	<b>611,696</b>	<b>588,448</b>	<b>-</b>	<b>588,448</b>	<b>588,448</b>	<b>132,000</b>	<b>132,000</b>	<b>720,448</b>

	2022 Estimates				2023 Estimates			
	Sources of Finance		Total Expenditure in PCP €000s	External (borrowings/EU receipts) €000s	Sources of Finance		Total Expenditure in PCP €000s	External (borrowings/EU receipts) €000s
	Exchequer €000s	Internal (income/own resources) €000s			Exchequer €000s	Internal (income/own resources) €000s		
<b>HEALTH GROUP</b>								
<i>Voted:</i>								
<b>Health</b>								
Programme V38 - CAPITAL SERVICES	1,059,927	-	1,059,927	-	1,176,927	-	1,176,927	-
Programme V38 - GRANTS	250	-	250	-	250	-	250	-
Programme V38 - HEALTH (ADMIN)	73	-	73	-	73	-	73	-
Programme V38 - OTHER HSE SERVICES	-	-	-	-	-	-	-	-
<b>Total:</b>	<b>1,060,250</b>	<b>-</b>	<b>1,060,250</b>	<b>-</b>	<b>1,177,250</b>	<b>-</b>	<b>1,177,250</b>	<b>-</b>
<i>Voted Subtotal:</i>	<b>1,060,250</b>	<b>-</b>	<b>1,060,250</b>	<b>-</b>	<b>1,177,250</b>	<b>-</b>	<b>1,177,250</b>	<b>-</b>
<b>HOUSING, LOCAL GOVERNMENT &amp; HERITAGE GROUP</b>								
<i>Voted:</i>								
<b>Housing, Local Government And Heritage</b>								
Programme A - HOUSING	2,255,897	-	2,255,897	-	2,293,888	-	2,293,888	-
Programme B - WATER SERVICES	876,002	-	876,002	-	932,150	-	932,150	-
Programme C - LOCAL GOVERNMENT	24,463	-	24,463	-	25,595	-	25,595	-
Programme D - PLANNING	154,983	-	154,983	-	157,323	-	157,323	-
Programme E - MET ÉIREANN	13,687	-	13,687	-	21,585	-	21,585	-
Programme F - HERITAGE	78,068	-	78,068	-	81,649	-	81,649	-
<b>Property Registration Authority</b>								
Programme A - MANAGE THE LAND REGISTRY AND THE REGISTRY OF DEEDS	1,000	-	1,000	-	1,000	-	1,000	-
<b>Valuation Office</b>								
Programme A - PROVISION OF STATE VALUATION SERVICE	5,900	-	5,900	-	2,810	-	2,810	-
Programme B - ADMINISTRATION SERVICES FOR THE VALUATION TRIBUNAL	-	-	-	-	-	-	-	-
<b>Total:</b>	<b>3,410,000</b>	<b>-</b>	<b>3,410,000</b>	<b>-</b>	<b>3,516,000</b>	<b>-</b>	<b>3,516,000</b>	<b>-</b>
<i>Voted Subtotal:</i>	<b>3,410,000</b>	<b>-</b>	<b>3,410,000</b>	<b>-</b>	<b>3,516,000</b>	<b>-</b>	<b>3,516,000</b>	<b>-</b>
<b>Non-Voted:</b>								
<b>Housing, Local Government And Heritage</b>								
Ervia	-	148,100	-	-	-	204,890	-	204,890
LA & Social Housing	-	16,250	-	-	-	16,750	-	16,750
LA Housing Loans, including Rebuilding Ireland Home Loans etc	-	-	250,000	-	-	-	250,000	250,000
Land Development Agency	-	-	473,690	-	-	-	573,000	573,000
Local Authority & Social Housing	-	162,000	-	-	-	172,000	-	172,000
Ordnance Survey Ireland	-	1,600	-	-	-	2,000	-	2,000
Water and Waste Water Investment Plan (Irish Water)	-	173,927	-	134,880	-	145,101	201,411	346,512
<b>Total:</b>	<b>3,410,000</b>	<b>501,877</b>	<b>1,360,447</b>	<b>858,570</b>	<b>540,741</b>	<b>1,024,411</b>	<b>1,565,152</b>	<b>5,081,152</b>
<i>Non-Voted Sub Total:</i>	<b>3,410,000</b>	<b>501,877</b>	<b>4,770,447</b>	<b>858,570</b>	<b>540,741</b>	<b>1,024,411</b>	<b>5,081,152</b>	<b>-</b>
<b>JUSTICE GROUP</b>								
<i>Voted:</i>								
<b>Courts Service</b>								
Programme A - MANAGE THE COURTS AND SUPPORT THE JUDICIARY	59,967	-	59,967	-	66,871	-	66,871	-
<b>Department Of Justice</b>								
Programme A - CRIMINAL JUSTICE PILLAR	27,188	-	27,188	-	7,429	-	7,429	-
Programme B - CIVIL JUSTICE PILLAR	3,545	-	3,545	-	6,700	-	6,700	-
<b>Garda Síochána</b>								
Programme A - WORKING WITH COMMUNITIES TO PROTECT AND SERVE	146,500	-	146,500	-	161,500	-	161,500	-
<b>Prisons</b>								
Programme A - ADMINISTRATION AND PROVISION OF SAFE, SECURE AND HUMANE REHABILITATIVE CUSTODY FOR PEOPLE WHO ARE SENT TO PRISON	32,800	-	32,800	-	29,500	-	29,500	-
<b>Total:</b>	<b>270,000</b>	<b>-</b>	<b>270,000</b>	<b>-</b>	<b>272,000</b>	<b>-</b>	<b>272,000</b>	<b>-</b>
<i>Voted Subtotal:</i>	<b>270,000</b>	<b>-</b>	<b>270,000</b>	<b>-</b>	<b>272,000</b>	<b>-</b>	<b>272,000</b>	<b>-</b>

	2022 Estimates				2023 Estimates			
	Sources of Finance		Total Expenditure in PCP	Total Expenditure in PCP	Sources of Finance		Total Expenditure in PCP	Total Expenditure in PCP
	Exchequer	Internal (income/own resources)			External (borrowings/EU receipts)	Exchequer		
	€000s	€000s	€000s	€000s	€000s	€000s	€000s	€000s
<b>PUBLIC EXPENDITURE AND REFORM GROUP</b>								
<i>Voted:</i>								
National Shared Services Office								
Programme A - NSSO FUNCTION	12,000	-	12,000	12,000	-	-	12,000	12,000
Office Of Government Procurement								
Programme A - DELIVERY OF CENTRAL PROCUREMENT SERVICE	352	-	352	352	-	-	1,150	1,150
Office Of Public Works								
Programme A - FLOOD RISK MANAGEMENT	99,996	-	99,996	99,996	-	-	79,996	79,996
Programme B - ESTATE MANAGEMENT	170,004	-	170,004	170,004	-	-	190,004	190,004
Office Of The Government Chief Information Officer								
Programme A - GOVERNMENT ICT SERVICES	22,060	-	22,060	22,060	-	-	14,350	14,350
Public Appointments Service								
Programme A - CIVIL AND PUBLIC SERVICE - REDEPLOYMENT / RECRUITMENT / SELECTION	2,000	-	2,000	2,000	-	-	2,000	2,000
Public Expenditure And Reform								
Programme A - PUBLIC EXPENDITURE & SECTORAL POLICY	85	-	85	85	-	-	500	500
Programme B - PUBLIC SERVICE MANAGEMENT AND REFORM	424	-	424	424	-	-	-	-
<b>Total:</b>	<b>306,921</b>	<b>-</b>	<b>306,921</b>	<b>306,921</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>300,000</b>
<i>Voted Subtotal:</i>	<b>306,921</b>	<b>-</b>	<b>306,921</b>	<b>306,921</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>300,000</b>
<b>RURAL &amp; COMMUNITY DEVELOPMENT</b>								
<i>Voted:</i>								
Rural And Community Development								
Programme A - RURAL DEVELOPMENT, REGIONAL AFFAIRS AND ISLANDS	169,216	-	169,216	169,216	-	-	166,716	166,716
Programme B - COMMUNITY DEVELOPMENT	22,784	-	22,784	22,784	-	-	29,284	29,284
<b>Total:</b>	<b>192,000</b>	<b>-</b>	<b>192,000</b>	<b>192,000</b>	<b>-</b>	<b>-</b>	<b>196,000</b>	<b>196,000</b>
<i>Voted Subtotal:</i>	<b>192,000</b>	<b>-</b>	<b>192,000</b>	<b>192,000</b>	<b>-</b>	<b>-</b>	<b>196,000</b>	<b>196,000</b>
<b>SOCIAL PROTECTION</b>								
<i>Voted:</i>								
Programme A - SOCIAL ASSISTANCE SCHEMES, SERVICES, PAYMENTS TO SOCIAL INSURANCE FUND	16,000	-	16,000	16,000	-	-	16,000	16,000
<b>Total:</b>	<b>16,000</b>	<b>-</b>	<b>16,000</b>	<b>16,000</b>	<b>-</b>	<b>-</b>	<b>16,000</b>	<b>16,000</b>
<i>Voted Subtotal:</i>	<b>16,000</b>	<b>-</b>	<b>16,000</b>	<b>16,000</b>	<b>-</b>	<b>-</b>	<b>16,000</b>	<b>16,000</b>
<b>TOURISM, CULTURE, ARTS, GAELTACHT, SPORT AND MEDIA GROUP</b>								
<i>Voted:</i>								
Tourism, Culture, Arts, Gaeltacht, Sport And Media								
Programme A - TOURISM SERVICES	46,740	-	46,740	46,740	-	-	46,740	46,740
Programme B - ARTS & CULTURE	65,643	-	65,643	65,643	-	-	69,643	69,643
Programme C - GAELTACHT	20,921	-	20,921	20,921	-	-	20,921	20,921
Programme D - SPORTS & RECREATION SERVICES	64,905	-	64,905	64,905	-	-	64,905	64,905
Programme E - BROADCASTING	4,273	-	4,273	4,273	-	-	4,273	4,273
<b>Total:</b>	<b>202,482</b>	<b>-</b>	<b>202,482</b>	<b>202,482</b>	<b>-</b>	<b>-</b>	<b>206,482</b>	<b>206,482</b>
<i>Voted Subtotal:</i>	<b>202,482</b>	<b>-</b>	<b>202,482</b>	<b>202,482</b>	<b>-</b>	<b>-</b>	<b>206,482</b>	<b>206,482</b>
<i>Non-Voted:</i>								
Tourism, Culture, Arts, Gaeltacht, Sport And Media								
Broadcasting Authority of Ireland		81	81	81	-	10	-	10
Fis Éireann / Screen Ireland		1,000	1,000	1,000	-	1,000	-	1,000
R.T.E		17,000	17,000	17,000	-	13,000	-	13,000
Udaras na Gaeltachta		700	700	700	-	850	2,100	2,950
<b>Total:</b>	<b>202,482</b>	<b>18,781</b>	<b>223,263</b>	<b>223,263</b>	<b>2,000</b>	<b>14,860</b>	<b>2,100</b>	<b>16,960</b>
<i>Non-Voted Sub Total:</i>	<b>202,482</b>	<b>18,781</b>	<b>223,263</b>	<b>223,263</b>	<b>2,000</b>	<b>14,860</b>	<b>2,100</b>	<b>223,442</b>

	2022 Estimates				2023 Estimates			
	Sources of Finance		Total Expenditure in PCP €000s	External (borrowings/EU receipts) €000s	Sources of Finance		Total Expenditure in PCP €000s	External (borrowings/EU receipts) €000s
	Exchequer €000s	Internal (income/own resources) €000s			Exchequer €000s	Internal (income/own resources) €000s		
<b>TRANSPORT</b>								
<i>Voted:</i>								
<b>Transport</b>								
Programme A - SUSTAINABLE MOBILITY - ACTIVE TRAVEL AND GREENWAYS	356,024	-	356,024	-	356,024	356,024	-	356,024
Programme B - SUSTAINABLE MOBILITY - CARBON REDUCTION AND PUBLIC TRANSPORT	900,851	-	900,851	-	900,851	936,315	-	936,315
Programme C - ROAD NETWORKS AND ROAD SAFETY	1,269,307	-	1,269,307	-	1,269,307	1,299,701	-	1,299,701
Programme D - CIVIL AVIATION	10,141	-	10,141	-	10,141	19,774	-	19,774
Programme E - MARITIME TRANSPORT AND SAFETY	10,677	-	10,677	-	10,677	10,186	-	10,186
	<b>2,547,000</b>	-	<b>2,547,000</b>	-	<b>2,547,000</b>	<b>2,622,000</b>	-	<b>2,622,000</b>
<i>Non-Voted:</i>								
<b>Transport</b>								
C.I.E.	-	46,185	46,185	-	46,185	-	-	52,863
DAA Plc	-	-	229,000	229,000	229,000	-	250,000	250,000
Irish Aviation Authority	-	29,386	29,386	-	29,386	-	-	24,920
Port Companies	-	121,917	121,917	-	121,917	-	-	144,585
PPP Estimate (Funded by Unitary Payments)	-	-	4,000	4,000	4,000	-	-	4,000
Road Improvement/Maintenance [National Roads]	-	-	16,300	16,300	16,300	-	17,972	17,972
Shannon Group Plc	-	-	-	-	-	-	-	28,783
	-	<b>197,488</b>	<b>446,788</b>	<b>249,300</b>	<b>446,788</b>	-	<b>267,972</b>	<b>523,123</b>
<b>Total:</b>	<b>2,547,000</b>	<b>197,488</b>	<b>2,993,788</b>	<b>249,300</b>	<b>2,993,788</b>	<b>2,622,000</b>	<b>267,972</b>	<b>3,145,123</b>
<b>TOTAL PUBLIC CAPITAL PROGRAMME EXPENDITURE</b>								
<i>Voted</i>	11,512,901	-	11,512,901	-	11,512,901	11,887,980	-	11,887,980
<i>Non-Voted</i>	-	1,918,648	3,845,114	1,926,466	3,845,114	-	1,471,720	2,723,538
<b>Overall Total</b>	<b>11,512,901</b>	<b>1,918,648</b>	<b>15,358,015</b>	<b>1,926,466</b>	<b>15,358,015</b>	<b>11,887,980</b>	<b>1,471,720</b>	<b>14,611,518</b>

TABLE 3

## SUMMARY PUBLIC CAPITAL PROGRAMME BY SECTOR

	2022 Estimates				2023 Estimates			
	Sources of Finance		Total Expenditure		Sources of Finance		Total Expenditure	
	Exchequer €000s	Internal (income/own resources) €000s	External (borrowings/EU receipts) €000s	in PCP €000s	Exchequer €000s	Internal (income/own resources) €000s	External (borrowings/EU receipts) €000s	in PCP €000s
<b>ECONOMIC INVESTMENT</b>								
AGRICULTURE & FOOD	180,263	3,150	-	183,413	225,015	3,150	-	228,165
INDUSTRY	548,992	102,098	2,000	653,090	567,488	102,248	2,100	671,836
TOURISM	95,034	-	-	95,034	98,190	-	-	98,190
FISHERIES	69,537	400	-	69,937	146,883	400	-	147,283
FORESTRY	96,047	78,100	19,500	193,647	108,415	78,100	19,500	206,015
	<b>989,873</b>	<b>183,748</b>	<b>21,500</b>	<b>1,195,121</b>	<b>1,145,991</b>	<b>183,898</b>	<b>21,600</b>	<b>1,351,489</b>
<i>Economic Investment Subtotal</i>								
<b>PRODUCTIVE INFRASTRUCTURE</b>								
ENERGY (including minerals)	713,192	1,125,856	737,096	2,576,144	392,030	431,722	25,737	849,489
TRANSPORT	2,195,846	197,488	249,300	2,642,634	2,271,347	255,151	267,972	2,794,470
ENVIRONMENTAL PROTECTION	1,481,878	175,927	134,880	1,792,685	1,573,142	147,101	201,411	1,921,654
COMMUNICATIONS (including Postal Services, RTE)	224,890	50,881	-	275,771	237,240	38,010	-	275,250
	<b>4,615,806</b>	<b>1,550,152</b>	<b>1,121,276</b>	<b>7,287,234</b>	<b>4,473,759</b>	<b>871,984</b>	<b>495,120</b>	<b>5,840,863</b>
<b>PRODUCTIVE INFRASTRUCTURE Subtotal</b>								
<b>SOCIAL INFRASTRUCTURE</b>								
HOUSING	2,408,874	178,250	723,690	3,310,814	2,463,225	188,750	823,000	3,474,975
EDUCATION & SKILLS	1,323,452	-	60,000	1,383,452	1,424,204	-	132,000	1,556,204
HEALTH & CHILDREN	1,090,677	-	-	1,090,677	1,213,177	-	-	1,213,177
GOV CONSTRUCTION, OTHER BUILDING AND COMPUTERISATION	1,084,219	6,498	-	1,090,717	1,167,624	7,186	-	1,174,810
	<b>5,907,222</b>	<b>184,748</b>	<b>783,690</b>	<b>6,875,660</b>	<b>6,268,230</b>	<b>195,936</b>	<b>955,000</b>	<b>7,419,166</b>
<i>Social Infrastructure Subtotal</i>								
<b>Overall Total</b>	<b>11,512,901</b>	<b>1,918,648</b>	<b>1,926,466</b>	<b>15,358,015</b>	<b>11,887,980</b>	<b>1,251,818</b>	<b>1,471,720</b>	<b>14,611,518</b>

TABLE 4  
Exchequer Funded Financial Commitments under Public Private Partnerships and Concession Projects (rounding effects toasts)

Department/Agency	Project Classification	Operational From	Contractual Value (€m)	PPP Unitary Payments to End-2021 inclusive of VAT (€m)	Projected Future PPP Unitary Payments in NOMINAL Terms (€m)	Other PPP Payments, where available (€m)	Projected Total Cost of all PPP Payments (€m)	Year of Final Payment	PPP Company
<b>Housing</b>									
Social Housing Bundle 1	DBFM	2020	119.0	9.8	313.5	16.4	339.7	2046	Comhar Housing Consortium
Social Housing Bundle 2	DBFM	2021	129.0	4.0	270.7	17.4	292.2	2046	Tore Housing Partnership
<b>Total Housing</b>			<b>248.0</b>	<b>13.9</b>	<b>584.3</b>	<b>33.8</b>	<b>631.9</b>		
<b>Health</b>									
Primary Care Bundle	DBFM	Phased from Q3 2017	140.0	51.6	353.7	35.5	440.8	2042	Healthcare Centres PPP Limited
<b>OPW</b>									
National Conference Centre	DBFOM	Aug-10	189.8	397.0	340.7	25.6	763.3	2035	Spencer Dock Convention Centre Dublin Ltd
<b>Justice</b>									
Criminal Courts Complex	DBFOM	Nov-09	132.4	259.8	311.0	17.9	589	2035	IPP CCC Partnership Ltd Managed by amber Infrastructure Ltd.
Courts Bundle	DBFOM	2017	159.8	53.8	318.8	32.1	404.7	2042	BAM PPP PCCGM consortium
<b>Total Justice</b>			<b>292.2</b>	<b>313.6</b>	<b>629.8</b>	<b>50.0</b>	<b>993.7</b>		
<b>Education</b>									
5 Pilot Schools	DBFM	2002	63.7	215.5	67.1	N/A	282.6	2027	Schools Public/Private Partnership (Ireland) Ltd
National Maritime College	DBFM	2004	51.4	147.5	40.2	N/A	187.7	2029	Focus Education (NMC) Ltd.
Cork School of Music	DBFM	2007	49.3	126.8	92.3	N/A	219.1	2032	CSM PPP Services Ltd
Schools Bundle 1	DBFM	2010	59.9	109.3	134.3	N/A	243.6	2035	MPPJ Schools 1 Ltd
Schools Bundle 2	DBFM	2011	81.7	136.2	193.8	N/A	330.0	2036	Pymble Schools Ltd
Schools Bundle 3	DBFM	2013	100.0	115.9	279.4	13.9	409.2	2039	BAM PPP Ltd
Schools Bundle 4	DBFM	2016	61.3	42.2	157.5	11.5	211.2	2041	BAM PPP Ltd
Schools Bundle 5	DBFM	2018	91.1	25.2	223.8	18.1	267.1	2043	Inspired Spaces Consortium
Grangegorman Campus	DBFM	2020	220.4	15.5	538.4	55.7	609.6	2045	Eriugena Consortium
<b>Total Education</b>			<b>778.8</b>	<b>934.1</b>	<b>1,726.8</b>	<b>99.2</b>	<b>2,760.1</b>		

Department/Agency	Project Classification	Operational From	Contractual Value (€m)	PPP Unitary Payments to End-2021 inclusive of VAT (€m)	Projected Future PPP Payments in NOMINAL Terms (€m)	Other PPP payments, where available (€m)	Projected Total Cost of all PPP Payments (€m)	Year of Final Payment	PPP Company
<b>Transport Infrastructure Ireland</b>									
M3 Clonee Kells	DBFOM	Jun-10	521.2	487.1	161.8	50.7	699.5	2052	Eurolink Motorway Operations (M3) Ltd
Limerick Tunnel	DBFOM	Jul-10	382.5	237.9	163.2	60.0	461.1	2041	DirectRoute (Limerick) Ltd
M50 Upgrade	DBFOM	Sep-10	219.1	272.6	596.2	92.1	960.9	2042	M50 (Concession) Ltd
N11 Arklow / Rathnew (incl N7 Newland)	DBFOM	July-15 N11 & Nov-14 N7	131.2	106.4	333.3	23.7	463.4	2040	N11 Arklow Rathnew PPP Limited
M17/18 Gort / Tuam	DBFOM	Sep-17	271.4	137.3	781.6	41.1	960.0	2042	DirectRoute (Tuam) Ltd
M11 Gorey / Emisisonrthy	DBFOM	Jul-19	234.5	43.3	439.2	39.2	521.7	2044	Gorey to Emisisonrthy M11 PPP Limited
N25 New Ross	DBFOM	2019	150.6	21.4	291.3	28.6	341.3	2044	New Ross N25 Bypass Designated Activity Company
<b>Total TII PPP</b>			<b>1,910.4</b>	<b>1,306.0</b>	<b>2,766.6</b>	<b>335.4</b>	<b>4,408.0</b>		
M4 Killoek Kinnegad	Concession	Dec-05	301.8	168.2	4.2	7.4	179.8	2033	Eurolink Motorway Operations (M4) Ltd
M1 Dundalk	Concession	Sep-05	112.6	0.0	2.5	5.1	7.6	2034	Celtic Roads Group (Dundalk) Ltd
M8 Fermoy	Concession	Oct-06	182.7	147.2	2.7	1.8	151.7	2024	DirectRoute (Fermoy) Ltd
N25 Waterford	Concession	Oct-09	262.3	183.9	9.0	2.7	195.6	2027	Celtic Roads Group (Waterford) Ltd
N6 Galway Ballinasloe	Concession	Dec-09	297.8	329.7	20.5	20.6	370.8	2035	N6 (Concession) Ltd
M78 Portlaoise	Concession	May-10	300.1	78.4	1.4	5.9	85.6	2023	Celtic Roads Group (Portlaoise) Ltd
MSA Tranche 1	Concession	Sep/Oct-10	62.7	47.1	0.0	0.0	47.1	2010	Supershop Ltd
MSA Tranche 2	Concession	Mar-19	26.4	0.0	0.0	0.0	0.0	2011	Beech Hill Gateway Services DAC
<b>Total TII Concession</b>			<b>1,546.3</b>	<b>954.5</b>	<b>40.2</b>	<b>43.5</b>	<b>1,038.2</b>		
<b>Dublin City Council</b>									
Dublin Waste to Energy	Concession	2017	346.0	-	-	-	-	2062	Covanta
<b>Total PPP</b>			<b>3,559.2</b>	<b>3,016.2</b>	<b>6,401.8</b>	<b>579.5</b>	<b>9,997.8</b>		
<b>Total Concession</b>			<b>1,892.3</b>	<b>954.5</b>	<b>40.2</b>	<b>43.5</b>	<b>1,038.2</b>		
<b>Total</b>			<b>5,451.5</b>	<b>3,970.7</b>	<b>6,442.0</b>	<b>623.0</b>	<b>11,036.0</b>		

**Notes**

- Estimates of future nominal committed payments are calculated on an assumed future annual indexation of 2%.
- Estimates of future nominal payments for the NCC are calculated on an assumed future annual indexation of 2.5%.
- PPP Unitary expenditure by TII relates to construction and operation payments on Concession schemes and availability payments on PPP schemes. All figures are inclusive of VAT.
- Other PPP expenditure includes reverse charge VAT payment on construction services; authority variations (inclusive of VAT) and traffic guarantee payments.
- Rates payable on the NCC have been realigned and are now recorded under the PPP Unitary Payment column having previously been included in the Other PPP Payments column.
- Rounding affects totals.

TII Note: All of the above payments relate to amounts paid to PPP Co, with the exception of VAT reverse charge payments which are paid directly to the Revenue Commissioners.



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ISBN 978-1-4468-8080-7



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