

EXCHEQUER STATEMENT

STATEMENT OF EXCHEQUER SURPLUS / (DEFICIT) in the period ended November 2009

		1 January 2008 to 30 November 2008	1 January 2009 to 30 November 2009
		€000	€000
Receipts and Expenditure - Current			
Receipts			
Tax Revenue	Note 1	38,859,641	30,759,265
Non-Tax Revenue	Note 2	707,445	724,477
Total		39,567,085	31,483,743
Expenditure			
Voted (Departmental Expenditure Voted Annually by the Dail)	Note 4	(36,823,078)	(36,884,844)
Non-Voted Non-discretionary Expenditure charged directly on the Capital Fund			
Sinking Fund *	Note 5	(487,977)	(572,950)
Other Non-Voted Current Expenditure	Note 5	(3,339,113)	(4,459,123)
Total		(40,650,168)	(41,916,916)
Surplus / (Deficit) on Current Account		(1,083,082)	(10,433,174)
Receipts and Expenditure - Capital			
Receipts			
Sinking Fund *		487,977	572,950
Other Capital Receipts	Note 3	882,614	883,289
Total		1,370,591	1,456,238
Expenditure			
Voted (Departmental Expenditure Voted Annually by the Dail)	Note 4	(6,798,961)	(5,664,709)
Non-Voted (Expenditure charged under particular legislation)	Note 6	(1,383,310)	(7,431,159)
Total		(8,182,271)	(13,095,868)
Surplus / (Deficit) on Capital Account		(6,811,681)	(11,639,629)
Exchequer Surplus / (Deficit)		(7,894,763)	(22,072,803)
Source and Application of Funds			
Total (Borrowing) / Repayment	Note 7	(28,095,501)	(29,112,980)
Total Increase / (Decrease) in Exchequer Deposits and Other Balances	Note 8	20,200,740	7,040,177
Exchequer Surplus / (Deficit)		(7,894,763)	(22,072,803)

* The Sinking Fund provision is a transfer from the current account to the capital account to reduce national debt

EXCHEQUER STATEMENT

STATEMENT OF EXCHEQUER SURPLUS / (DEFICIT) in the period ended November 2009

EXCHEQUER STATEMENT

STATEMENT OF EXCHEQUER SURPLUS / (DEFICIT) in the period ended November 2009

Note 1 Tax Revenue		2008	2009
Tax Head	Customs	247,982	191,481
	Excise Duty	5,106,963	4,098,980
	Capital Gains Tax	1,380,287	281,594
	Capital Acquisitions Tax	294,463	235,124
	Stamps	1,522,458	794,582
	Income Tax	12,276,792	11,019,006
	Corporation Tax	4,979,556	3,751,240
	Value Added Tax	13,034,482	10,368,226
	Training and Employment Levy	746	1,029
	Unallocated Tax Receipts	15,912	18,003
	Total	38,859,641	30,759,265

Note 2 Non-Tax Revenue		2008	2009
Surplus Incomes / Royalties	Central Bank Surplus Income	192,814	290,055
	National Lottery Surplus	200,000	225,000
	Marathon Petroleum Ireland Ltd	5,340	2,114
	Central Bank Issue of Coins	6,000	0
	Collector General No 2 A/C Surplus	1,008	423
Interest on Loans	Local Loans Fund	2,674	556
	Other Advances	4,345	4,429
Dividends	Bord Gais Eireann	27,941	0
	E.S.B.	123,010	77,869
	Dublin Port Company	5,108	5,300
	Other Dividends	0	0
	Dublin Airport Authority Dividend	0	19,400
Other Receipts	Property Registration Authority Fees	58,400	34,850
	Motoring Fines	13,072	13,334
	NDFA Act	1,662	1,330
	Other Receipts collected by Departments etc.	38,273	40,650
	Pension Levy	0	5,760
	Miscellaneous	27,798	3,409
Total	707,445	724,477	

EXCHEQUER STATEMENT

STATEMENT OF EXCHEQUER SURPLUS / (DEFICIT) in the period ended November 2009

Note 3 Capital Receipts		2008	2009
EU Receipts	Cohesion Fund Receipts	0	10,700
	European Regional Development Fund	103,532	53,238
	EIB-EEA Financial Mechanism	0	3
	Trans European Network	0	11,735
	Other EU Receipts	33	33
Loan Repayments	Local Loans	4,829	5,788
	FEOGA Guarantee	740,000	201,000
	FEOGA Intervention	0	540,000
	Other Loans	171	1,085
Capital Receipts Under Statute	Insurance Acts, 1953-1988	78	335
	Carbon Fund Act 2007	3,723	53,000
Other Capital Receipts	Sale Of State Property	4,105	300
	IDA Ireland	19,673	2,291
	Enterprise Ireland	2,246	3,233
	FAS Receipts	22	0
	Miscellaneous Capital Receipts	4,201	548
Total		882,614	883,289

Note 4 Voted Departmental Expenditure (Current and Capital)		2008	2009
Vote Group	Agriculture, Fisheries and Food	(1,443,540)	(1,340,346)
	Arts, Sport and Tourism	(614,137)	(497,292)
	Communications, Marine and Natural Resources	(212,933)	(163,623)
	Community, Rural and Gaeltacht Affairs	(436,166)	(398,700)
	Defence	(919,959)	(843,285)
	Education and Science	(8,045,524)	(7,953,247)
	Enterprise, Trade and Employment	(1,262,929)	(1,274,889)
	Environment, Heritage and Local Government	(2,589,412)	(2,271,931)
	Finance Group	(1,246,222)	(1,071,563)
	Foreign Affairs	(899,220)	(691,821)
	Health and Children	(12,604,140)	(12,026,942)
	Justice Group	(2,294,514)	(2,117,161)
	Social and Family Affairs	(8,338,511)	(9,583,844)
	Taoiseach's Group (incl Legal Votes)	(168,408)	(148,102)
	Transport	(2,546,424)	(2,166,807)
	Total		(43,622,039)

EXCHEQUER STATEMENT

STATEMENT OF EXCHEQUER SURPLUS / (DEFICIT) in the period ended November 2009

Note 5 Non-Voted Current Expenditure		2008	2009
Service of National Debt	Interest	(1,636,242)	(2,733,110)
	Sinking Fund Contributions	(487,977)	(572,950)
	Other Debt Management Expenses	(58,755)	(86,052)
Other Non-Voted Expenditure	Contribution to EU Budget	(1,406,585)	(1,402,015)
	P&T Services Act, (Amendment) 1983 Section 75	(11,227)	(13,329)
	Payments to Marathon Petroleum Ire. Ltd.	(11,677)	(4,743)
	Election Expenses	(16,298)	(32,675)
	Payments to Political Parties under the Electoral Acts	(13,480)	(13,274)
	Salaries, Pensions and Allowances	(36,358)	(37,015)
	Oireachtas Commission	(110,121)	(106,406)
	IDA & ADF - Payments under Development Banks Acts, 2005	(29,108)	(27,240)
	NDFA Act	(1,614)	(3,142)
	Miscellaneous	(7,646)	(122)
Total		(3,827,090)	(5,032,072)

Note 6 Non-Voted Capital Expenditure		2008	2009
Loans	FEOGA (Guarantee) Agriculture	(110,000)	(405,000)
Investment in International Bodies	European Bank for Reconstruction and Development Act 1991	(203)	(101)
	Development Banks Acts, 2005	(1,627)	(1,806)
European Communities Acts, 1972 to 1998	ERDF/Cohesion Fund/TENS	0	(61)
Other Capital Payments	Carbon Fund Act 2007	(3,291)	(22,394)
	National Pensions Reserve Fund	(1,267,500)	(3,000,000)
	Other Payments under Statute	(689)	(1,796)
	Anglo Irish Bank	0	(4,000,000)
Total		(1,383,310)	(7,431,159)

EXCHEQUER STATEMENT

STATEMENT OF EXCHEQUER SURPLUS / (DEFICIT) in the period ended November 2009

Note 7 Source and Application of Funds - (Borrowing) / Repayments	2008	2009
Ir Govt Bonds on Irish Exch	(11,088,212)	(28,608,848)
Othr Ir Govt Public Bond issue	35,242	0
EIB loans	74,575	34,092
Private Placements	0	(212,682)
Nat Saving Schemes	(1,225,684)	(1,608,131)
Commercial Paper	(16,446,417)	594,034
Miscellaneous Debt	3,701	126
(Borrow)/Repay Min funds	551,294	688,429
Total	(28,095,501)	(29,112,980)

Note 8 Source and Application of Funds - Increase / (Decrease) in Exchequer Deposits and Other Balances	2008	2009
Inc/(Dec) in Exch Balances	19,877,995	5,272,701
Inc/(Dec) in Othr Bank Deposit	300,000	1,700,000
Inc/(Dec) in Othr Balances	22,745	67,477
Total	20,200,740	7,040,177