

EXCHEQUER STATEMENT

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

		1 January 2008 to 31 December 2008	1 January 2009 to 31 December 2009
		€000	€000
Receipts and Expenditure - Current			
Receipts			
Tax Revenue	Note 1	40,777,196	33,043,173
Non-Tax Revenue	Note 2	846,901	836,149
Total		41,624,097	33,879,322
Expenditure			
Voted (Departmental Expenditure Voted Annually by the Dail)	Note 4	(40,756,518)	(40,255,879)
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	(3,448,308)	(4,419,281)
Total		(44,692,803)	(45,248,110)
Surplus / (Deficit) on Current Account		(3,068,707)	(11,368,788)
Receipts and Expenditure - Capital			
Receipts			
Sinking Fund *		487,977	572,950
Other Capital Receipts	Note 3	909,704	891,587
Total		1,397,681	1,464,536
Expenditure			
Voted (Departmental Expenditure Voted Annually by the Dail)	Note 4	(8,556,276)	(6,907,395)
Non-Voted (Expenditure charged under particular legislation)	Note 6	(2,486,519)	(7,829,324)
Total		(11,042,795)	(14,736,719)
Surplus / (Deficit) on Capital Account		(9,645,114)	(13,272,183)
Exchequer Surplus / (Deficit)		(12,713,821)	(24,640,971)
Source and Application of Funds			
Total (Borrowing) / Repayment	Note 7	(30,310,525)	(24,474,146)
Total Increase / (Decrease) in Exchequer Deposits and Other Balances	Note 8	17,596,705	(166,825)
Exchequer Surplus / (Deficit)		(12,713,821)	(24,640,971)

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

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Note 1 Tax Revenue		2008	2009
Tax Head	Customs	248,001	208,598
	Excise Duty	5,443,338	4,702,552
	Capital Gains Tax	1,430,080	541,849
	Capital Acquisitions Tax	331,600	254,258
	Stamps	1,650,792	929,510
	Income Tax	13,176,857	11,835,235
	Corporation Tax	5,065,894	3,900,306
	Value Added Tax	13,429,602	10,669,652
	Training and Employment Levy	1,032	1,213
Total		40,777,196	33,043,173

Note 2 Non-Tax Revenue		2008	2009
Surplus Incomes / Royalties	Central Bank Surplus Income	192,814	290,055
	National Lottery Surplus	265,000	275,000
	Marathon Petroleum Ireland Ltd	9,611	2,114
	Central Bank Issue of Coins	30,000	0
	Collector General No 2 A/C Surplus	1,008	423
Interest on Loans	Local Loans Fund	4,833	2,431
	Other Advances	4,345	4,429
Dividends	Bord Gais Eireann	27,941	38,187
	E.S.B.	123,010	77,869
	Bord Na Mona	12,249	4,994
	Dublin Port Company	5,108	5,300
	Other Dividends	0	0
	Coillte Teoranta	2,600	0
	Dublin Airport Authority Dividend	0	19,400
Other Receipts	Property Registration Authority Fees	62,000	38,500
	Motoring Fines	14,739	15,665
	NDFFA Act	2,182	3,734
	Other Receipts collected by Departments etc.	50,034	47,561
	Pension Levy	0	6,721
	Miscellaneous	39,428	3,767
Total		846,901	836,149

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Note 3 Capital Receipts		2008	2009
EU Receipts	Cohesion Fund Receipts	0	10,700
	European Regional Development Fund	113,532	56,668
	EIB-EEA Financial Mechanism	0	3
	Trans European Network	2,188	11,735
	Other EU Receipts	33	33
Loan Repayments	Local Loans	8,798	9,495
	FEOGA Guarantee	740,000	201,000
	FEOGA Intervention	0	540,000
	Other Loans	500	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	7,100	300
	IDA Ireland	19,718	2,377
	Enterprise Ireland	2,246	3,705
	FAS Receipts	22	0
	Miscellaneous Capital Receipts	11,764	1,150
Total		909,704	891,587

Note 4 Voted Departmental Expenditure (Current and Capital)		2008	2009
Vote Group	Agriculture, Fisheries and Food	(1,657,496)	(1,561,990)
	Arts, Sport and Tourism	(706,376)	(531,434)
	Communications, Energy and Natural Resources	(264,537)	(234,595)
	Community, Rural and Gaeltacht Affairs	(488,879)	(441,576)
	Defence	(1,064,382)	(971,270)
	Education and Science	(9,031,516)	(8,867,217)
	Enterprise, Trade and Employment	(1,451,739)	(1,467,525)
	Environment, Heritage and Local Government	(3,160,238)	(2,648,905)
	Finance Group	(1,396,914)	(1,282,595)
	Foreign Affairs	(981,805)	(752,806)
	Health and Children	(13,745,317)	(12,774,740)
	Justice Group	(2,587,356)	(2,408,587)
	Social and Family Affairs	(9,399,098)	(10,540,872)
	Taoiseach's Group (incl Legal Votes)	(187,582)	(166,264)
	Transport	(3,189,559)	(2,512,898)
	Total		(49,312,794)

EXCHEQUER STATEMENT

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Note 5 Non-Voted Current Expenditure		2008	2009
Service of National Debt	Interest	(1,543,383)	(2,547,161)
	Sinking Fund Contributions	(487,977)	(572,950)
	Other Debt Management Expenses	(67,122)	(93,951)
Other Non-Voted Expenditure	Contribution to EU Budget	(1,586,709)	(1,486,308)
	P&T Services Act, (Amendment) 1983 Section 75	(11,227)	(15,020)
	Payments to Marathon Petroleum Ire. Ltd.	(11,677)	(4,743)
	Election Expenses	(16,461)	(33,492)
	Payments to Political Parties under the Electoral Acts	(14,045)	(13,977)
	Salaries, Pensions and Allowances	(39,750)	(40,153)
	Oireachtas Commission	(119,354)	(123,157)
	IDA & ADF - Payments under Development Banks Acts, 2005	(30,008)	(27,240)
	NDFA Act	(1,821)	(3,957)
	Central Bank - Coin Issue	0	(30,000)
	Miscellaneous	(6,752)	(122)
Total		(3,936,285)	(4,992,231)

Note 6 Non-Voted Capital Expenditure		2008	2009
Loans	FEOGA (Guarantee) Agriculture	(741,000)	(790,000)
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	(53,000)	(35,520)
	National Pensions Reserve Fund	(1,690,000)	(3,000,000)
	Other Payments under Statute	(689)	(1,836)
	Anglo Irish Bank	0	(4,000,000)
Total		(2,486,519)	(7,829,324)

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Note 7 Source and Application of Funds - (Borrowing) / Repayments	2008	2009
Ir Govt Bonds on Irish Exch	(10,846,354)	(28,897,146)
Othr Ir Govt Public Bond issue	35,242	0
EIB loans	74,575	34,092
Private Placements	0	(212,682)
Nat Saving Schemes	(1,241,359)	(1,773,186)
Commercial Paper	(18,425,348)	5,528,286
Miscellaneous Debt	3,892	126
(Borrow)/Repay Min funds	88,827	846,364
Total	(30,310,525)	(24,474,146)

Note 8 Source and Application of Funds - Increase / (Decrease) in Exchequer Deposits and Other Balances	2008	2009
Inc/(Dec) in Exch Balances	17,272,952	(243,872)
Inc/(Dec) in Othr Bank Deposit	300,000	0
Inc/(Dec) in Othr Balances	23,753	77,047
Total	17,596,705	(166,825)