

EXCHEQUER STATEMENT

STATEMENT OF EXCHEQUER SURPLUS / (DEFICIT) in the period ended April 2010

		1 January 2009 to 30 April 2009	1 January 2010 to 30 April 2010
		€000	€000
Receipts and Expenditure - Current			
Receipts			
Tax Revenue	Note 1	10,098,167	9,005,134
Non-Tax Revenue	Note 2	162,084	159,433
Total		10,260,252	9,164,567
Expenditure			
Voted (Departmental Expenditure Voted Annually by the Dail)	Note 4	(13,775,116)	(12,991,808)
Non-Voted Non-discretionary Expenditure charged directly on the Central Fund			
· Sinking Fund *	Note 5	(572,950)	(617,229)
· Other Non-Voted Current Expenditure	Note 5	(2,340,157)	(2,487,261)
Total		(16,688,222)	(16,096,297)
Surplus / (Deficit) on Current Account		(6,427,971)	(6,931,730)
Receipts and Expenditure - Capital			
Receipts			
Sinking Fund *		572,950	617,229
Other Capital Receipts	Note 3	812,144	873,816
Total		1,385,093	1,491,045
Expenditure			
Voted (Departmental Expenditure Voted Annually by the Dail)	Note 4	(1,858,448)	(1,370,147)
Non-Voted (Expenditure charged under particular legislation)	Note 6	(415,059)	(150,104)
Total		(2,273,507)	(1,520,251)
Surplus / (Deficit) on Capital Account		(888,414)	(29,206)
Exchequer Surplus / (Deficit)		(7,316,384)	(6,960,937)
Source and Application of Funds			
Total (Borrowing) / Repayment	Note 7	(6,579,469)	(8,861,151)
Total Increase / (Decrease) in Exchequer Deposits and Other Balances	Note 8	(736,919)	1,900,215
Exchequer Surplus / (Deficit)		(7,316,384)	(6,960,937)

* 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		2009	2010
Tax Head	Customs	69,848	65,584
	Excise Duty	1,326,549	1,330,749
	Capital Gains Tax	178,766	109,476
	Capital Acquisitions Tax	89,145	98,519
	Stamps	244,878	186,991
	Income Tax	3,797,403	3,455,445
	Corporation Tax	533,065	306,838
	Value Added Tax	3,834,722	3,420,406
	Training and Employment Levy	787	251
	Unallocated Tax Receipts	23,004	30,875
	Total	10,098,167	9,005,134

Note 2 Non-Tax Revenue		2009	2010
Surplus Incomes / Royalties	Central Bank Surplus Income	38,090	38,090
	National Lottery Surplus	90,000	90,000
	Collector General No 2 A/C Surplus	313	112
Interest on Loans	Local Loans Fund	145	9
	Other Advances	4,254	3,286
Other Receipts	Property Registration Authority Fees	13,850	9,700
	Motoring Fines	5,081	2,851
	Other Receipts collected by Departments etc.	9,303	11,327
	Pension Levy	385	3,023
	Miscellaneous	664	1,034
Total	162,084	159,433	

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Note 3 Capital Receipts		2009	2010
EU Receipts	Cohesion Fund Receipts	10,700	0
	European Regional Development Fund	0	47,042
	Trans European Network	1,288	0
	Other EU Receipts	16	16
Loan Repayments	Local Loans	263	159
	FEOGA Guarantee	741,000	790,000
Capital Receipts Under Statute	Carbon Fund Act 2007	53,000	36,147
Other Capital Receipts	IDA Ireland	2,291	12
	Enterprise Ireland	3,233	0
	FAS Receipts	0	8
	Miscellaneous Capital Receipts	352	433
Total		812,144	873,816

Note 4 Voted Departmental Expenditure (Current and Capital)		2009	2010
Vote Group	Agriculture, Fisheries and Food	(451,800)	(383,994)
	Arts, Sport and Tourism	(191,224)	(171,884)
	Communications, Energy and Natural Resources	(49,124)	(61,923)
	Community, Rural and Gaeltacht Affairs	(153,801)	(132,571)
	Defence	(302,665)	(273,799)
	Education and Science	(2,886,263)	(2,605,229)
	Enterprise, Trade and Employment	(404,911)	(424,268)
	Environment, Heritage and Local Government	(915,557)	(608,306)
	Finance Group	(406,521)	(354,134)
	Foreign Affairs	(280,581)	(266,511)
	Health and Children	(4,791,059)	(4,223,615)
	Justice Group	(780,392)	(705,126)
	Social and Family Affairs	(3,182,565)	(3,558,306)
	Taoiseach's Group (incl Legal Votes)	(53,960)	(46,493)
	Transport	(783,141)	(545,796)
Total		(15,633,564)	(14,361,955)

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Note 5 Non-Voted Current Expenditure		2009	2010
Service of National Debt	Interest	(1,500,984)	(1,801,101)
	Sinking Fund Contributions	(572,950)	(617,229)
	Other Debt Management Expenses	(34,156)	(35,578)
Other Non-Voted Expenditure	Contribution to EU Budget	(748,667)	(572,557)
	Payments to Marathon Petroleum Ire. Ltd.	0	(6,330)
	Election Expenses	(363)	(416)
	Payments to Political Parties under the Electoral Acts	(2,787)	(5,520)
	Salaries, Pensions and Allowances	(16,690)	(13,426)
	Oireachtas Commission	(36,106)	(33,697)
	IDA & ADF - Payments under Development Banks Acts, 2005	0	(18,000)
	NDFA Act	(381)	(523)
	Miscellaneous	(22)	(112)
Total		(2,913,106)	(3,104,489)

Note 6 Non-Voted Capital Expenditure		2009	2010
Share Capital Acquired in State Sponsored Bodies	NAMA	0	(49,000)
	Shares In INBS	0	(100,000)
European Communities Acts, 1972 to 1998	ERDF/Cohesion Fund/TENS	0	(467)
Other Capital Payments	Carbon Fund Act 2007	(19,040)	(627)
	National Pensions Reserve Fund	(396,000)	0
	Other Payments under Statute	(19)	(10)
Total		(415,059)	(150,104)

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Note 7 Source and Application of Funds - (Borrowing) / Repayments	2009	2010
Ir Govt Bonds on Irish Exch	(7,130,381)	(10,724,412)
EIB loans	34,092	0
Private Placements	(212,682)	0
Nat Saving Schemes	(556,597)	(1,022,753)
Commercial Paper	761,956	2,623,836
Miscellaneous Debt	63	63
(Borrow)/Repay Min funds	524,080	262,114
Total	(6,579,469)	(8,861,151)

Note 8 Source and Application of Funds - Increase / (Decrease) in Exchequer Deposits and Other Balances	2009	2010
Inc/(Dec) in Exch Balances	(2,376,386)	1,645,099
Inc/(Dec) in Othr Bank Deposit	1,640,424	254,884
Inc/(Dec) in Othr Balances	(957)	232
Total	(736,919)	1,900,215