

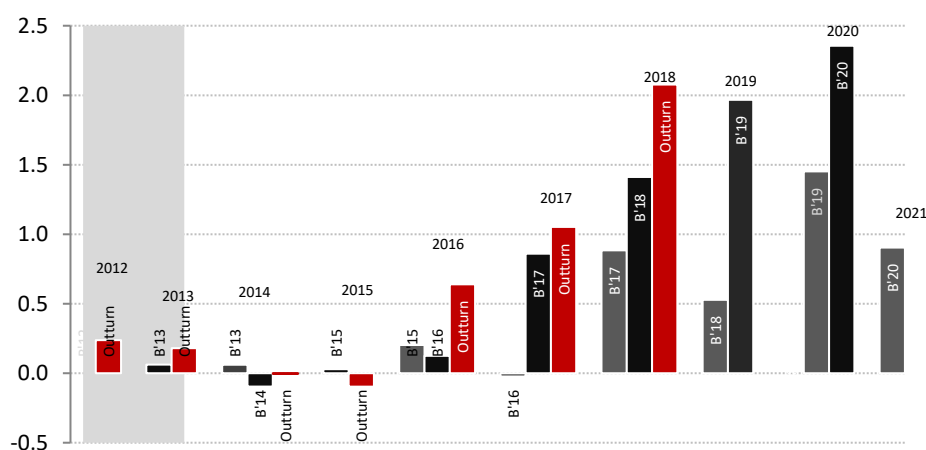
Appendix H: Gross Current Expenditure Revisions in Selected Departments

This appendix shows the change in the gross current expenditure ceilings by the four largest departments by current expenditure (the Department of Employment and Social Protection, the Department of Health, the Department of Education and Skills and the Department of Justice). Significant upward revisions have occurred in expenditure ceilings in recent years, for each of the four largest departments.

In particular, the Department of Health has had particularly large increases in ceilings in recent years, with the change from the original ceiling (set out in *Budget 2018*) for 2020 increasing by almost €2.5 billion. Given the recent patterns of overruns in the Department of health, the outturn for 2020 could be even higher.

Appendix Figure H.1: Change in gross current expenditure ceilings: Department of Health⁹³

€ billion



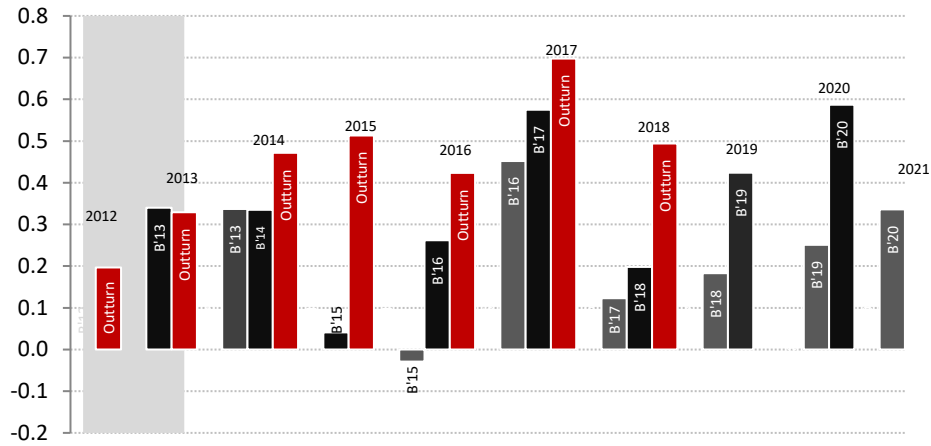
Sources: CSO; Department of Finance; and internal Fiscal Council calculations.

Note: Bars show the change in forecasts from various budgets followed by outturns, versus the earliest budget forecast for that year (e.g., B'15 = expenditure forecasts in Budget 2015 minus the earliest forecast for the specified year). Grey shaded region covers crisis period up to 2013. Red bars relate to the change in outturn expenditure versus the earliest forecast for expenditure for the year specified above the bars.

⁹³ Between *Budget 2014* and year-end 2014, more than €500 million was transferred from the Health vote to the Children and Youth Affairs vote. As the bars in the graph indicate the change from the earliest budget forecast to the outturns, this transfer means the outturns shown for 2014, 2015 and 2016 are approximately €500 million lower than would otherwise be the case.

Appendix Figure H.2: Change in gross current expenditure ceilings: Department of Employment Affairs & Social Protection Group

€ billion

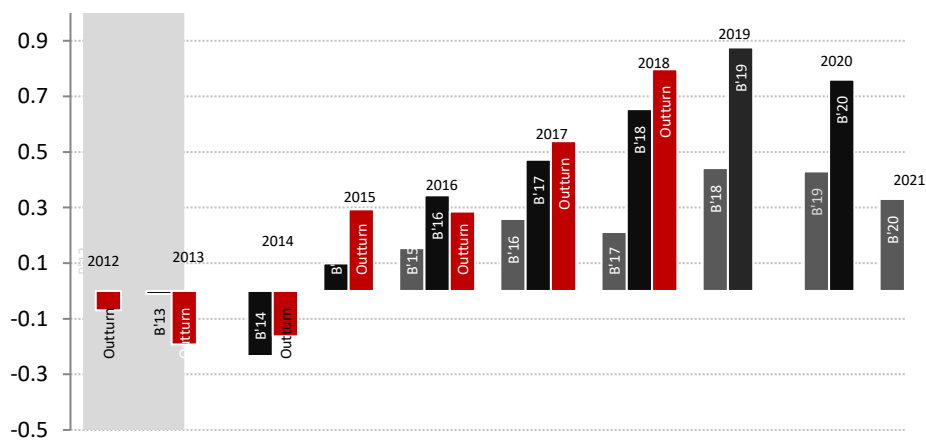


Sources: CSO; Department of Finance; and internal Fiscal Council calculations.

Note: Bars show the change in forecasts from various budgets followed by outturns, versus the earliest budget forecast for that year (e.g., B'15 = expenditure forecasts in Budget 2015 minus the earliest forecast for the specified year). Grey shaded region covers crisis period up to 2013. Red bars relate to the change in outturn expenditure versus the earliest forecast for expenditure for the year specified above the bars.

Appendix Figure H.3: Change in gross current expenditure ceilings: Department of Education and Skills

€ billion

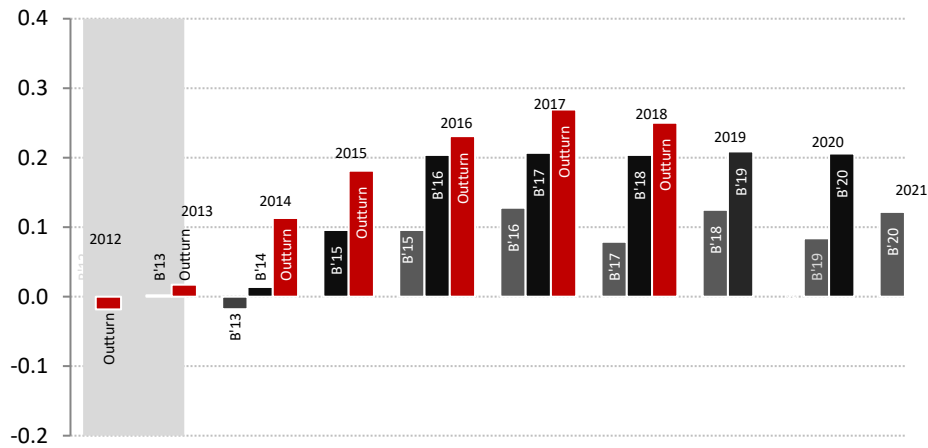


Sources: CSO; Department of Finance; and internal Fiscal Council calculations.

Note: Bars show the change in forecasts from various budgets followed by outturns, versus the earliest budget forecast for that year (e.g., B'15 = expenditure forecasts in Budget 2015 minus the earliest forecast for the specified year). Grey shaded region covers crisis period up to 2013. Red bars relate to the change in outturn expenditure versus the earliest forecast for expenditure for the year specified above the bars.

Appendix Figure H.4: Change in gross current expenditure ceilings: Department of Justice

€ billion



Sources: CSO; Department of Finance; and internal Fiscal Council calculations.

Note: Bars show the change in forecasts from various budgets followed by outturns, versus the earliest budget forecast for that year (e.g., B'15 = expenditure forecasts in Budget 2015 minus the earliest forecast for the specified year). Grey shaded region covers crisis period up to 2013. Red bars relate to the change in outturn expenditure versus the earliest forecast for expenditure for the year specified above the bars.