



**Irish Fiscal
Advisory Council**

Historical Public Spending in Ireland: An Experimental Dataset

Analytical Note No. 15

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Abstract

This analytical note provides an overview of a new experimental long-run central government spending dataset for Ireland. The dataset charts the history of central government spending in Ireland over close to a century, from 1922 to 2018. It is based on the Finance and Appropriation accounts, which are compiled, cleaned and structured into meaningful spending areas. The data give some insights into how spending has evolved in Ireland. In particular, we identify four major trends in public spending in Ireland over time. First, a pronounced fall in the share of central government spending on agriculture. Second, a substantial increase in health spending such that it has risen to become the single largest area of government spending in modern times. Third, a continued contraction in defence spending since the first half of the 20th century. Fourth, broad stability in other spending areas over time, including in education, even as numerous reforms have expanded people's access to education. We hope that this dataset will enable a number of avenues for future research, including more comprehensive analysis of the impact that government spending has on the economy.

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1. Introduction

This analytical note introduces a new experimental dataset that charts the history of central government spending in Ireland over close to a century, 1922–2018.^{1,2}

This dataset can help further the understanding of long-run government spending developments in Ireland and can help make this information more accessible for economic research.

We describe this new dataset as “experimental” since there are important classification decisions that we have made to account for the changing structure of the accounts over the period. The objective is to make these classification decisions clear and to make the dataset more user friendly.

The note is laid out as follows: Section 2 briefly outlines the background of the dataset and how it has been constructed (the appendix gives the full detail). Preliminary insights from the experimental dataset are discussed in Section 3. Section 4 discusses further avenues for research and concludes.

¹ Central government spending is only a subset of total public spending in the economy. Central government spending makes up the majority of public spending in Ireland. However, a more holistic view of public spending would also incorporate spending by local authorities and other public bodies. However, these bodies are not the focus of this analytical note. For a better understanding of the Government Balance Sheet and spending, see Barnes and Smyth (2013).

² The datasets accompanying this analytical note are available at: <https://www.fiscalcouncil.ie/datasets/>.

2. Brief insight into how the dataset is constructed

The experimental dataset is comprised of data collected from both the Finance and the Appropriation Accounts of government departments and offices.

To our knowledge, there are no other datasets covering spending data from the Finance and Appropriation Accounts to a similar extent.

The Finance Accounts and the Appropriation Accounts are annual government publications on spending. They are published in the third and final phase of the Irish budget cycle — the so-called “ex-post reporting” on spending each year (OECD, 2019).³

Both accounts are audited by the Office of the Comptroller and Auditor General (C&AG). Copies of the Finance Accounts are available in the Oireachtas Library & Research Service’s online catalogue and on the website of the Department of Finance’s. Copies of the original documents for the Appropriation Accounts are available in the Oireachtas Library & Research Service’s online catalogue and on the website of the C&AG.

To make the dataset usable, considerable work was done to compile, clean, and structure the information provided in the Finance Accounts and Appropriation Accounts. The details are provided in the appendix.

³ The Irish budget cycle has three phases: ex-ante budget planning, in-year monitoring, and ex-post reporting.

3. Some insights from the dataset

This section examines some of the broad insights that can be gleaned from the experimental spending dataset.

Broad trends in gross voted spending

Looking at the broad trends in government spending over the period 1922 to 2018, some interesting developments are immediately discernible.

We consider four major trends in public spending in Ireland over time:

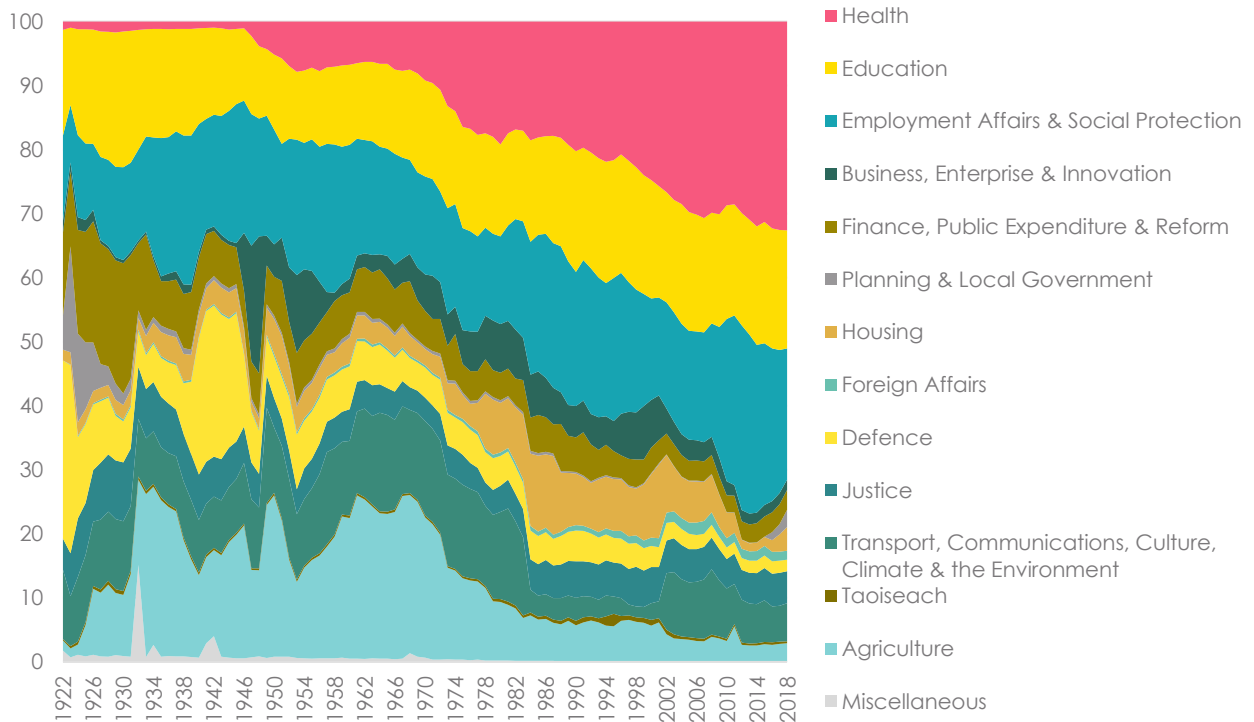
- 1) A pronounced fall in the share of central government spending on agriculture.
- 2) A substantial increase in health spending such that it has risen to become the single largest area of government spending in modern times.
- 3) A continued contraction in defence spending since the first half of the 20th century when defence spending was at its highest.
- 4) Broad stability in other spending areas over time, including in education, even as numerous reforms have expanded people's access to education.

We can see these trends in the changing composition of government spending over time quite clearly. Figure 2 shows aggregate spending for each vote in the gross voted expenditure of the Appropriation accounts from 1922 to 2018.

From the early 1930s to the late 1970s agriculture made up between 10 – 25% of total expenditure. The fall in the share of spending in agriculture since 1972 can be attributed to Ireland joining the European Economic Community in 1973 and subsequently receiving substantial funding for the agricultural sector through the Common Agricultural Policy (CAP). Funds received via the CAP are not included in the data from the Appropriation Accounts as they are not voted on by Dáil Éireann.

Figure 2: Composition of gross voted spending in the Appropriation Accounts from 1922-2018

% gross voted spending



Sources: Fiscal Council's Experimental Spending Dataset.

Increases in the proportion of total spending on health coincide with the enactment of new policies such as the Mother and Child Scheme which was passed in the Health Act of 1947.⁴ The Medical Card scheme and regional health boards were introduced in the 1970s, and since then the proportion of spending on health has continued to increase. As of 2018, spending on health accounted for almost one third of voted expenditure.

The aggregated vote group Finance, Public Expenditure and Reform made up between 10 – 20% of total spending from 1922 – 1934, after which the share of total spending in this vote group dropped below 10% and has continued to steadily decrease. The initial reduction of spending in this vote group can be attributed to the termination of the vote on Local Loans. The vote group Transport, Communications, Culture, Climate and the Environment made up between 7 and 15% of total spending up until 1984 when the vote for Posts and Telegraphs ceased and the vote for Communications, which received less funds than the original Posts and Telegraphs vote, began. Spending in this

⁴ Prior to 1952 there also existed a National Health Insurance Fund, which carried out non-voted health spending. As this was non-voted spending, these figures were not included in the Appropriation Accounts and are therefore largely non captured by this dataset. However, some of the spending was captured in the Appropriation Accounts as a transfer from the Exchequer to the National Health Insurance Fund.

vote group picked up again from 2002 with increased spending in Transport Services and, more recently, on Climate Action.

Despite the introduction of state-funded second-level education in 1967 and the subsequent introduction of state-funded third-level education in 1996, the share of government expenditure on education has remained relatively steady over time. In 1966 spending on education accounted for 13.1% of gross voted expenditure and had increased to 18.5% by 1996. As of 2018 education makes up 18.4% of gross voted expenditure. Since the mid-1980s three vote groups, Health, Education and Employment Affairs and Social Protection make up over half of all gross expenditure.

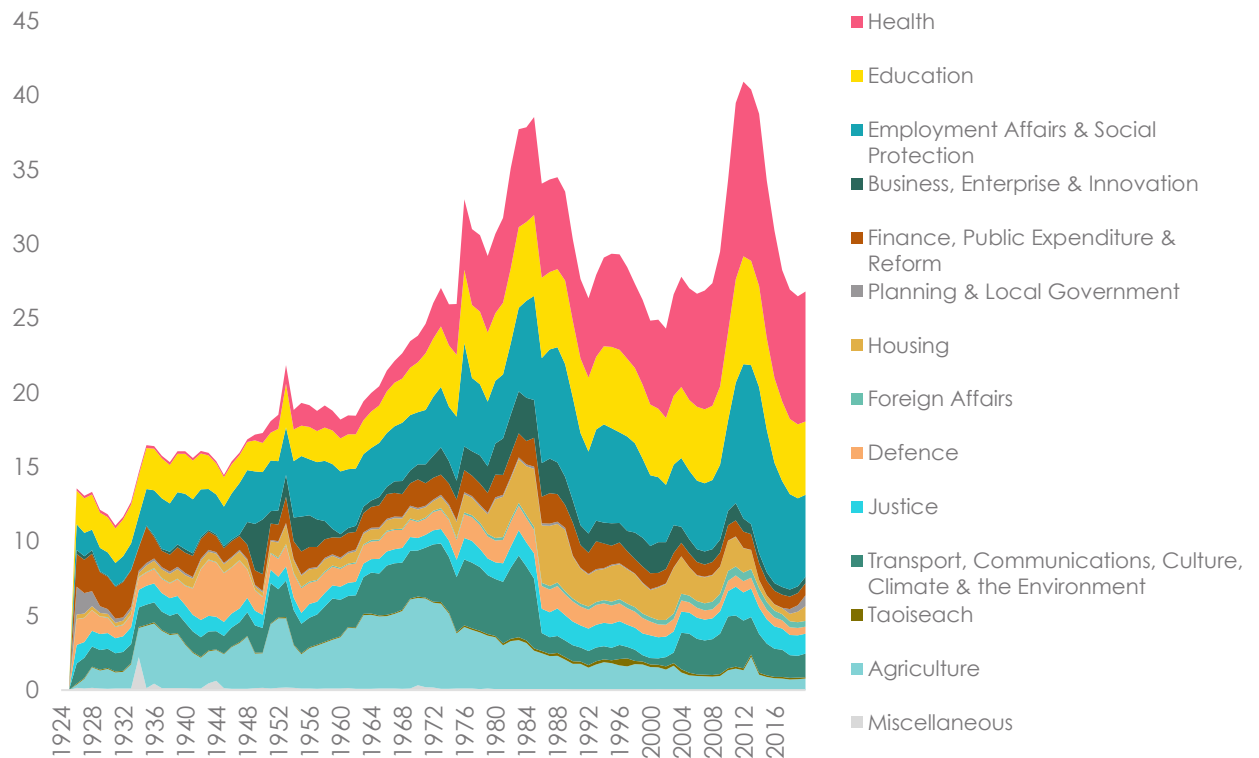
To get a clearer idea of the scale of central government spending in the economy, we can examine it relative to an appropriate measure of overall income in the economy. Figure 3 shows the composition of expenditure relative to modified gross national income (GNI*).⁵

During times of recession Actual Gross Expenditure by the government makes up a greater percentage of GNI* as other areas of the economy contract such as private consumption and investment. Since the 1970s Gross voted Expenditure has accounted for more than 20% of GNI*, peaking at 40.9% in 2010. Following the recovery from the Great Financial Crisis, the proportion of GNI* made up of Gross voted Expenditure has fallen back to below 30%.

⁵ GNI* is a measurement of the Irish economy designed to exclude the distorting effects of globalization. GNI* is constructed by taking gross national income (GNI) and adjusting for the factor income of redomiciled companies, the depreciation of R&D service imports and Intellectual Property trade, and the depreciation on aircraft leasing. Modified GNI* is linked to GNI for 1970–1995 and to GNP for 1950–1969.

Figure 3: Composition of gross voted spending in the Appropriation Accounts from 1924-2018

% of GNI*



Sources: CSO; FitzGerald and Kenny (2018); and Fiscal Council's Experimental Spending Dataset.

Notes: Details on the aggregation of votes is included in the appendix.

For 1974, the expenditure data is a linear interpolation between 1973 and 1975. This is because 1974 was a short financial year, running from 01/04/1974 to 31/12/1974. Thereafter the financial year was in line with the calendar year, which was not the case prior to 1974.

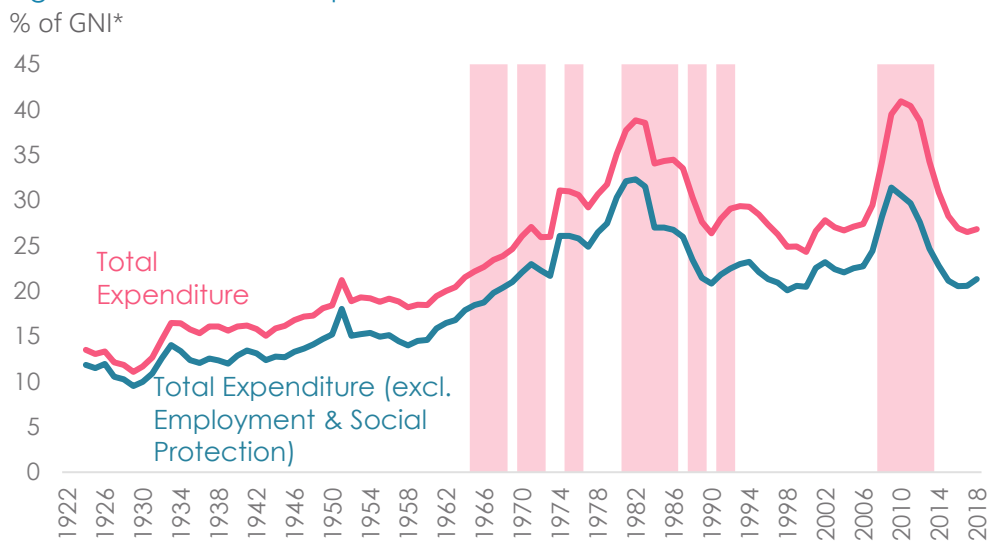
Two things are apparent from Figure 4: the long-term rise in government spending in Ireland and its procyclicality — rising in good times; contracting in bad times. From 1922 to 2018, total gross voted spending doubles as a share of GNI* from about 13% to almost 27%.

There is some literature and evidence on the tendency for government spending to expand faster than wider economic activity over time. This pattern is in line with evidence for "Wagner's Law" which proposes the idea that government spending increases more than proportionally with economic activity. The theory behind Wagner's Law is that government-provides goods and services, including transfers and services, are considered superior goods, i.e. they have an income elasticity greater than one (Arpaia and Turrini, 2008). This is a phenomenon that has been observed in many countries.

We can also see that total expenditure falls during almost all of the recessions indicated in Figure 4 except during the recessions in the late 1960s and early 1990s. When we exclude payments on employment and social protection —

which respond automatically to recessions as joblessness rises — we can see this procyclical pattern more clearly.

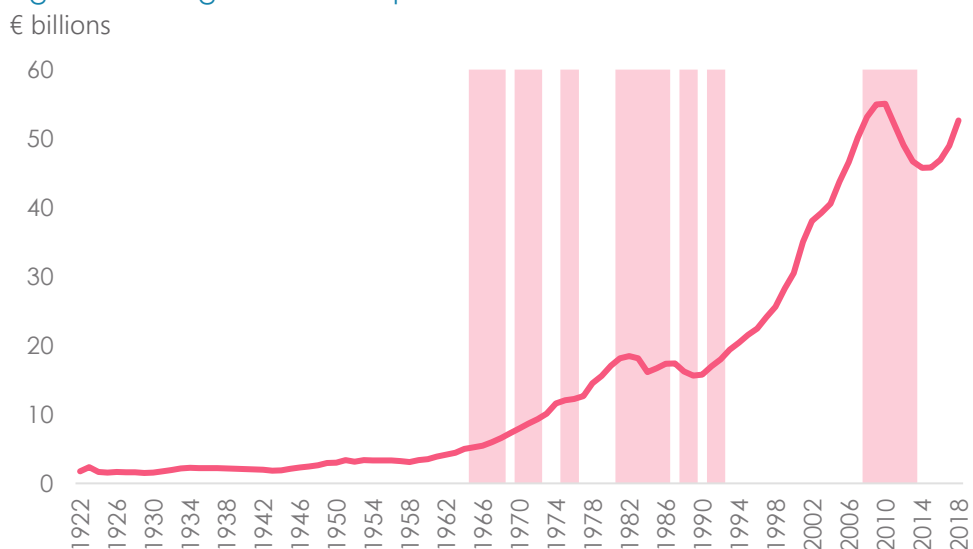
Figure 4: Gross voted expenditure from 1924-2018



Sources: CSO; FitzGerald and Kenny (2018); and Fiscal Council's Experimental Spending Dataset.
 Note: Blue shaded regions are periods of contractions, as estimated using the "employment cycle" from Fiscal Council (2018) for the period 1960-2009.
 For 1974, the expenditure data is a linear interpolation between 1973 and 1975. This is because 1974 was a short financial year, running from 01/04/1974 to 31/12/1974. Thereafter the financial year was in line with the calendar year, which was not the case prior to 1974.

Likewise, this pattern of falling spending during recessions can be seen in Figure 5, where spending has been expressed in real terms — adjusting for price changes. This Figure shows spending falling in the recessions of the mid-1980s, 1980s and a dramatic fall in real expenditure after the Great Recession post-2010.

Figure 5: Real gross voted expenditure



Sources: CSO; Department of Finance; and internal Fiscal Council calculations.
 Note: Data are CPI deflated (December 2016 prices).

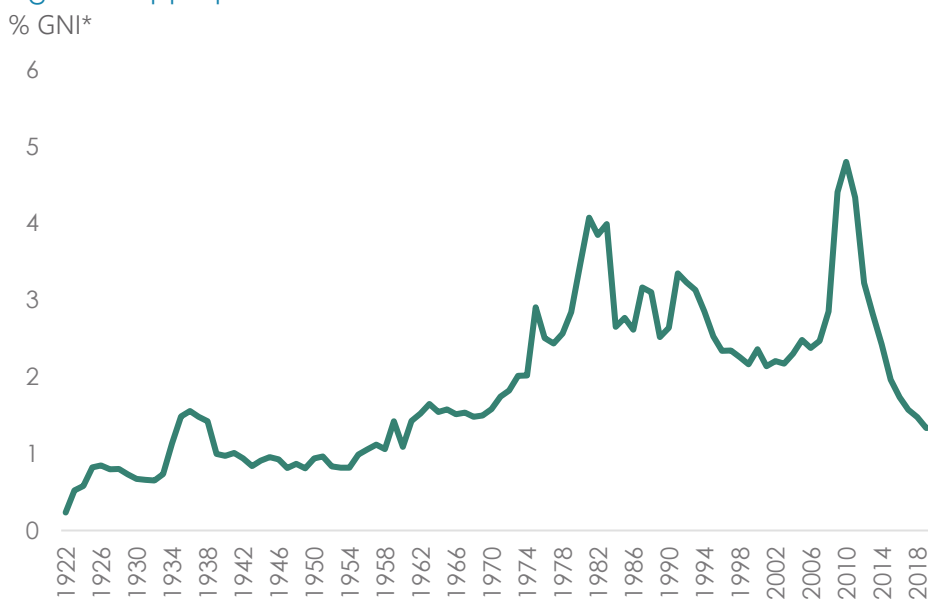
Blue shaded regions are periods of contractions, as estimated using the “employment cycle” from Fiscal Council (2018) for the period 1960-2009.

For 1974, the expenditure data is a linear interpolation between 1973 and 1975. This is because 1974 was a short financial year, running from 01/04/1974 to 31/12/1974. Thereafter the financial year was in line with the calendar year, which was not the case prior to 1974.

One form of receipts that has steadily grown over time is so-called “Appropriations-in-Aid” — basically receipts collected by departments directly in the course of various activities. These have risen from about 0.5% of GNI* in the 1920s and 1930s to close to 3% of GNI* in modern times.

Appropriations-in-aid are “receipts which, with the agreement of the Dáil, may be retained by a Department or Office to offset expenditure instead of being paid into the Exchequer Account of the Central Fund” (Department of Finance, 2019). Appropriations-in-aid equal the difference between the gross and net amounts of expenditure in the Appropriation Accounts. These receipts may be used to meet the spending of votes for each department as authorised in the Appropriation Act. Figure 6 shows the total appropriations-in-aid from 1924-2018 as a share of GNI*.

Figure 6: Appropriations-in-Aid from 1924-2018



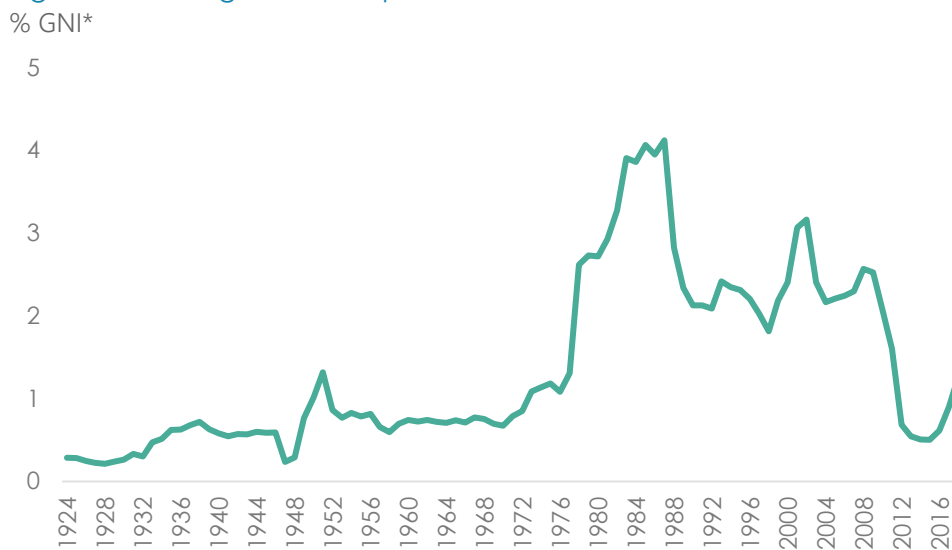
Sources: CSO; FitzGerald and Kenny (2018); and Fiscal Council’s Experimental Spending Dataset.

Note: Shaded regions are periods of contractions, as estimated using the “employment cycle” from Fiscal Council (2018) for the period 1960-2009. For 1974, the expenditure data is a linear interpolation between 1973 and 1975. This is because 1974 was a short financial year, running from 01/04/1974 to 31/12/1974. Thereafter the financial year was in line with the calendar year, which was not the case prior to 1974.

Turning to housing, we can see a sharp increase in housing-related expenditure after 1976, peaking at 4.1% of GNI* in 1987. Figure 7 shows the total gross voted Housing related expenditure from 1924-2018 as a share of GNI*. From 1987-2009 housing related expenditure fluctuated around 2-3% of

GNI*, but fell sharply during the Great recession and by 2014 was as low as 0.5% of GNI*.

Figure 7: Housing related expenditure from 1924-2018



Sources: CSO; FitzGerald and Kenny (2018); and Fiscal Council's Experimental Spending Dataset.
 Note: Housing related expenditure includes both current and capital voted expenditure. The housing related expenditure is taken from the following votes: Department of Local Government and Public Health [1924], Office of the Minister for Local Government and Public Health [1925-1946], Local Government [1947-1976], Environment [1977-1996], Environment and Local Government [1997-2003], Environment, Heritage and Local Government [2004-2010], Office of the Minister for Environment, Community and Local Government [2011-2018]. In addition to these votes, housing related expenditure in votes for the Gaeltacht is also included in the series.

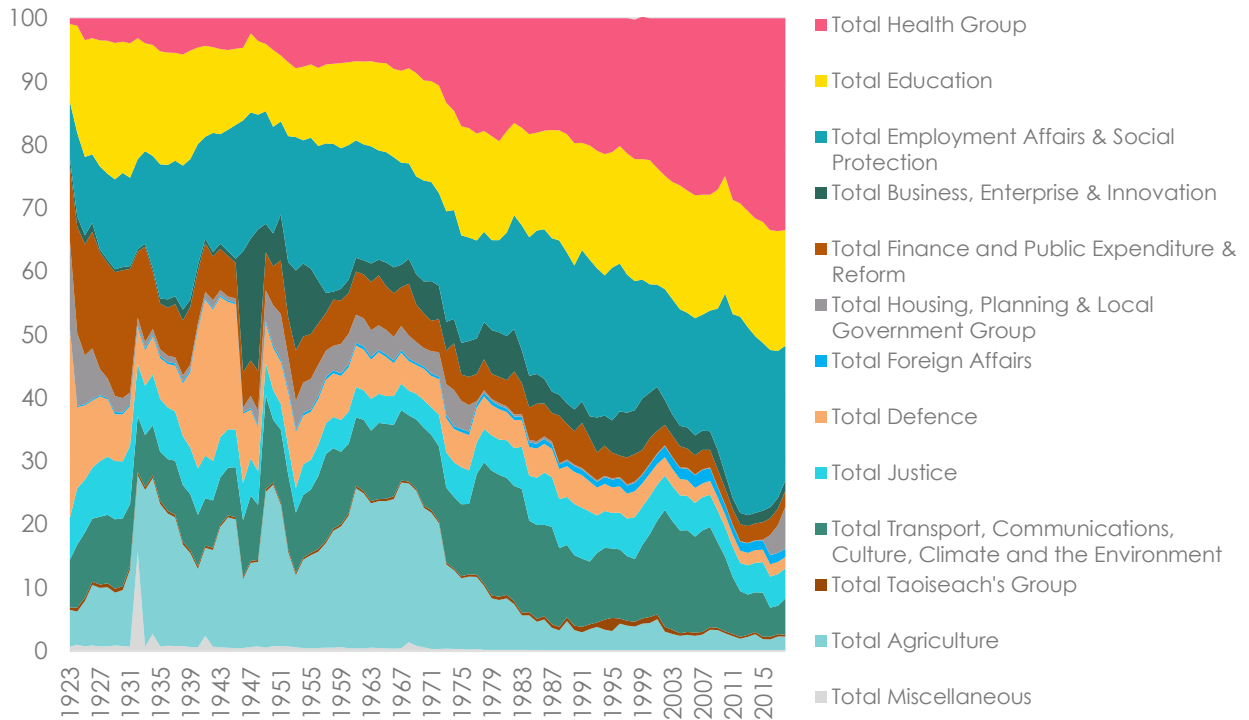
Finance Accounts

Figure 8 shows the Composition of Supply Service Issues in the Finance Accounts after aggregating the votes according to the newly defined groups. The voted expenditure groups have similar dynamics to the Appropriation Accounts.

The share of supply service issues for Agriculture related votes decreased from the mid-1960s. In contrast to 1922, in 2018 most of the supply service issues are dedicated to the Health, Education, and Employment Affairs and Social Protection groups.

Figure 8: Composition of Total Voted spending in the Finance Accounts

% of Gross Voted Spending



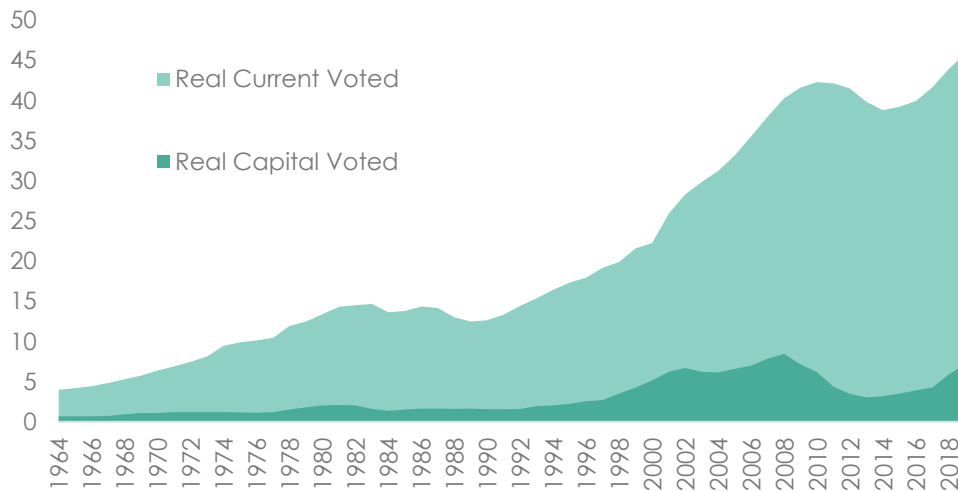
Sources: Fiscal Council's Experimental Spending Dataset.

Notes: Details on the aggregation of votes is included in the Appendix. As the details for the Housing Programme Expenditure are provided in the Appropriation Accounts and not in Supply Services Account in the Finance Accounts, expenditure related to Housing is not separated out from the Votes in which it is included.

Within the Finance accounts, a breakdown of the Supply Services issues— or voted expenditure— into current and capital issues is provided from 1964-2018. Current issues relate to operating expenses while capital issues relate to infrastructural projects. Figure 9 shows the breakdown of real voted expenditure by current and capital spending. Current spending consistently makes up over 80 percent of total voted spending.

Figure 9: Composition of voted spending in Finance Accounts

€ Billions, 1964–2018



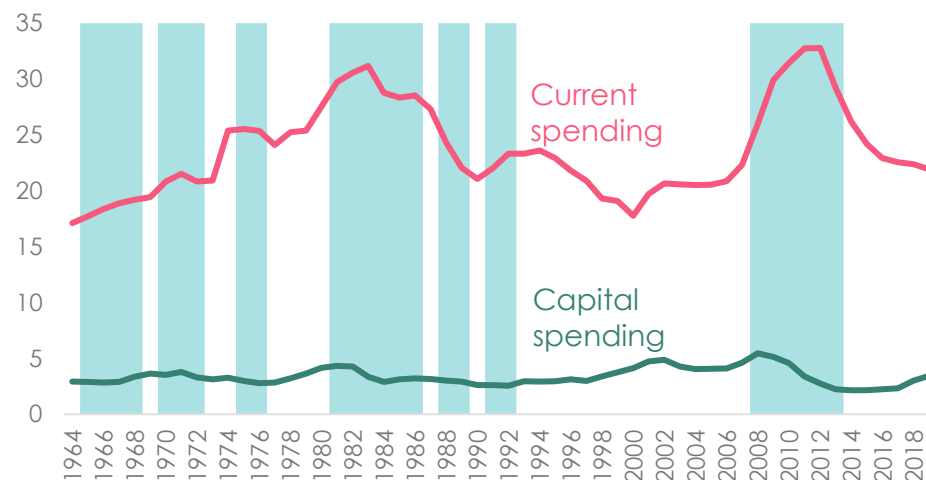
Sources: Fiscal Council's Experimental Spending Dataset.

Note: Data are CPI deflated (December 2016 prices). A split between current and capital expenditure voted expenditure was included in the Finance Accounts for the first time in the 1964 account. For 1974, the expenditure data is a linear interpolation between 1973 and 1975. This is because 1974 was a short financial year, running from 01/04/1974 to 31/12/1974. Thereafter the financial year was in line with the calendar year, which was not the case prior to 1974.

When comparing the breakdown between current and capital spending relative to GNI* in Figure 10, it's clear capital spending remains steady over time while current spending fluctuates far more. Capital spending remaining relatively stable as a share of GNI* indicates the capital expenditure has been procyclical, as economic output falls, so too does spending on capital.

Figure 10: Capital & Current voted spending in Finance Accounts

% GNI*, 1964–2019



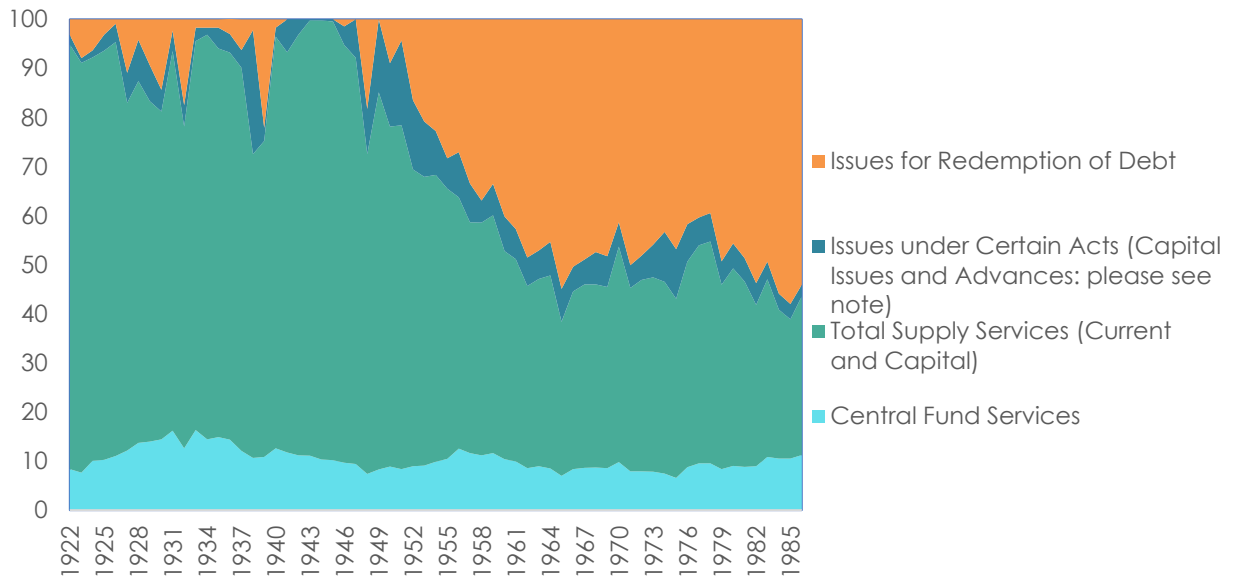
Sources: CSO; FitzGerald and Kenny (2018); and Fiscal Council's Experimental Spending Dataset.

Note: Shaded regions are periods of contractions, as estimated using the "employment cycle" from Fiscal Council (2018) for the period 1960-2009. For 1974, the expenditure data is a linear interpolation between 1973 and 1975. This is because 1974 was a short financial year, running from 01/04/1974 to 31/12/1974. Thereafter the financial year was in line with the calendar year, which was not the case prior to 1974.

Figure 10 below shows the composition of payments out of the Exchequer from 1922 to 1986.

Figure 10: Composition of payments out of the Exchequer account from 1922-1986

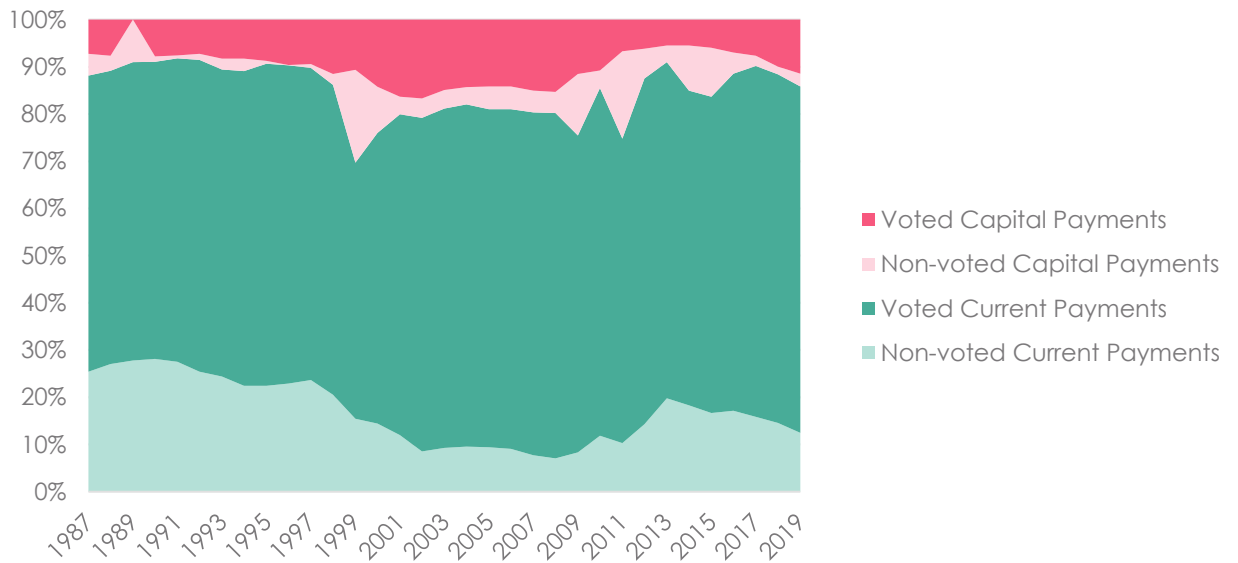
% of total



Sources: Finance Accounts [1922-1929, 1931-1937, 1939-1940, 1946, 1948, 1950-1986] and Estimates of Receipts and Expenditure (White Paper) [1942-1946, 1948, 1950]. As the 1930, 1938, 1941, 1942, 1943, 1944, 1945, 1947, and 1949 Finance Accounts are missing from the Oireachtas Library and Research Services Catalogue the values are obtained from the Estimates of Receipts and Expenditure (White Paper) document from the year afterwards. This White Paper while providing the estimates of receipts and expenditure for the financial year in which it is published also provides the actual figures of receipts and expenditure for the year before. These actual figures correspond to the figures published in the Finance Accounts in the year before. As an example, the 1946/47 Estimates of Receipts and Expenditure document has the following note "The figures shown under the year 1945/46 are in all cases those of actual receipt and expenditure." Note: Data is from the Finance Accounts. The 1942, 1943, 1944, 1945, 1946, 1948, 1950 Estimates of Receipts and Expenditure do not provide the value for the Issues for Redemption of Debt. For this reason the Issues for Redemption of Debt appear to be zero for the period 1941-1945, 1948, and 1950. The "Issues under Certain Acts category" includes the following: items presented in the Finance Accounts as falling under "Capital Expenditure under the following Acts" heading [1922-1929, 1936-1937, 1939-1947, 1949], "Advances under the Following Acts" [1922-1929, 1936-1937, 1939-1940, 1946], "Issues to meet Capital Expenditure" [1930-1935, 1938]

Figure 11: Composition of payments out of the Exchequer Account excluding Issues for the Redemption of Debt from 1987-2018

% of total



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

Note: Data is from the Finance Accounts. Issues for the Redemption of Debt are excluded for this Graph.

Figure 11 shows the composition of payments out of the Exchequer (excluding issues for the redemption of debt) from 1987 to 2019. Current payments make up the majority of the payments out of the exchequer account.

4. Conclusions and future research

This analytical note provides an overview of a new experimental long-run central government spending dataset for Ireland. The dataset is based on the Finance and Appropriation accounts. A method of aggregation for the various votes into groups for based on the area of expenditure is introduced and some preliminary analysis of government expenditure from 1922–2018 is developed.

There are a number of avenues for future research to explore when using the dataset. One example to use this dataset to estimate a government expenditure multiplier. Future research can also identify the sum of administrative costs for Votes each year. This amount relative to the Actual Gross Expenditure could be interpreted as a measure of government size.

An important takeaway is that when analysing the changes in voted public expenditure in terms of the newly created groups of votes the heterogeneity of the groups containing the votes needs to be kept in mind. A change in the government expenditure per group may not be due to a non-discretionary or discretionary increase in expenditure but due to the termination of Votes (the Ministry, Department, or other public service) existing in previous years or the addition of a newly created Vote. In addition, caution should be taken when analysing the variation in the government expenditure of the individual Vote even in years where the name of the Vote is the same. The reason for this is that functions (categories of Programme Expenditure such as expenditure on Housing) are frequently transferred across Votes or government Departments.

In addition, expenditure for a subject area may not be completely reflected in the quantity shown for the subject area (for example Justice) in the voted current expenditure. Related expenditure may also be classified as non-voted current payments out of the Exchequer. An example of one of these payments is given by Judicial Salaries which are classified in the Exchequer Account as non-voted current expenditure or Central Fund Services.

To have a better understanding of central government expenditure the non-voted current and non-voted capital payments out of the Exchequer need to also be classified according to the groups created to aggregate voted expenditure. The Appropriation Accounts are a particularly informative publication as they offer the breakdown of the expenditure for Votes

according to different Programmes. As was attempted for Housing in this experimental dataset, the expenditure over time at the individual Programme of Expenditure level within the Votes could be reconstructed. In the future if datasets by using a systematic and transparent method in order to decrease the intrinsic heterogeneity of expenditure within the Vote Groups and Votes themselves.

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Appendix

This appendix sets out the detail of how the experimental dataset is constructed.

The experimental dataset comprises data collected from both the Finance and the Appropriation Accounts of government departments and offices. Both accounts are audited by the Office of the Comptroller and Auditor General (C&AG).

Copies of the Finance Accounts are available in the Oireachtas Library & Research Service's online catalogue and on the website of the Department of Finance's. Copies of the original documents for the Appropriation Accounts are available in the Oireachtas Library & Research Service's online catalogue and on the website of the C&AG.

1) Finance Accounts

The Finance Accounts are prepared annually by the Department of Finance and contain the financial statements of Exchequer (or Central Fund) receipts, payments and guaranteed liabilities, and the financial statements of the national debt.

The Finance Accounts begin with Account No.1, the Exchequer Account, which provides a summary statement of Exchequer receipts and issues (or payments) in a given financial year.⁶ The Exchequer Account is followed by accounts or statements providing a detailed breakdown of the subtotals for receipts and issues.

The summary payments presented in the Exchequer Account (Account No.1 of the Finance Accounts) are collected for the years 1922 to 2019.⁷ The Supply Services are one of the categories in the Exchequer Account's summary of payments. The Supply Service Account contained in the Finance Accounts publication provides a detailed breakdown of the issues made during the financial year to Ministries, Departments, and other public services. These Ministries, Departments, and other public services are collectively described as "Supply Services" or "Votes". The expenditure of these Ministries, Departments, and public services requires annual votes in the Oireachtas

⁶ Until 1974 the governments financial year started on the 1st April of each year and ended on 31st March of the subsequent year. In 1974, the financial year was from 1st April until the 31st December 1974. Thereafter, the financial year coincided with the calendar year.

⁷ A separate dataset of the tax revenue receipts included in the Finance Accounts from 1922-2019 can be found on the Fiscal Council's website at: <https://www.fiscalcouncil.ie/datasets/>.

before being charged to the Central Fund and, for this reason, the spending is often referred to as “voted expenditure”. Each year grants out of the Central Fund are provided for the supply of these government services. In the case of the Supply Services Account, the “issues” are non-audited payments or advances out of these grants which are directed to the Supply Services. However, they are not equal to the actual expenditure made by each Ministry, Department, or public service (see the Appropriation Accounts below for the actual expenditure of these votes). The issues made for each Vote from 1922 to 2019 are collected in the newly created data set.

2) Account No. 1 in the Finance Accounts: The Exchequer Account

From 1922 to 1987 the payments (or issues) side of the Exchequer Account is organised according to four categories:

1. The Central Fund Services, these are non-voted current payments that are charged directly to the Central Fund. Central Fund Services include, among others, a portion of the Service of National Debt, payments to the Road Fund [1922-1977], the contribution to the European Union, and Courts of Justice salaries.
2. Supply Services (or Votes), these are, as stated in the Supply Services statement in the 1991 Finance Accounts: “services covered in the Estimates for Public Services published annually by the Government and voted upon by the Oireachtas when each Estimate is presented.” Supply services include current and capital voted payments to the Votes. Examples of Votes are the Department of the Taoiseach, the Central Statistics Office, and Garda Síochána.
3. Other Issues, these are non-voted payments occurring under Acts such as the Telephone Capital Acts [1924-1981] or the Local Loans Fund Act [1935-1983]. Under the “Other Issues” subheading there are advances and issues to meet capital expenditure that are charged directly to the Central Fund under specific Acts.
4. Issues for the Redemption of Debt, these are payments on, among others, Ways and Means Advances, Exchequer Bills, Prize Bonds, Savings Certificates, Tax Reserve Certificates, Exchequer Stock, Finance Stock, Capital Stock, National Loans, and Finance Loans.

The sum of these four categories of payments is called “Total Issues” in the Exchequer Account⁸.

Starting from the 1987 Finance Accounts, the Exchequer Account is presented in a different structure: the sum of “Current Deficit” (the excess of Current Payments over Current Receipts) and “Capital Deficit” (the excess of Capital

⁸ The sum total of these four categories and the Closing Balance in the Exchequer for the financial year is equal to the sum total of the Exchequer receipts and the Opening Balance in the Exchequer for the financial year.

Payments over Current Payments) is financed by the net inflow from borrowing ("Money raised by the creation of debt" less "Issues for Redemption of Debt") and the change in the Exchequer Balances (Opening less Closing Exchequer Balances⁹).

From the 1987 Finance Accounts, Current Payments are made up by Central Fund Services (non-voted current expenditure) and non-capital Supply Services (voted current expenditure). Capital Payments are made up by the category previously known as Other Issues (non-voted capital payments) and capital Supply Services (voted capital expenditure).

The Supply Services Account: breakdown of the Total Supply Services in the Exchequer Account

The Supply Services Account provides the following for each Service or Vote:

- Total Grants out of the Central Fund for the financial year
- Total Issues in the Year out of the Grants
- Surplus Balances written off
- Balances of grants unissued from the Exchequer at the end of the Financial Year

The relationship between the amounts is as follows:

Total Grants= Total Issues in the Year + Surplus Balances written off + Balance of Grants unissued from the Exchequer at the end of the Financial Year

Table A1 shows the original format of the Supply Service Accounts from 1922 to 1988. The relationship between the specific items in the Supply Service Account is described in Table A2.

⁹ Starting in 1998 the Opening Balance and Closing Balance in the Exchequer are no longer presented separately but as "Total Increase/(Decrease) in Exchequer Balances". The value presented for the latter item is €437,417 which is different to the difference between the closing (£1,316,117) and opening (£971,623) balances for 1998 provided in Note 10 to the National Debt of Ireland section of the Finance Accounts £344,494.

Table A1: Overview of Supply Services Account in the 1955/56 Finance Accounts

Vote No.	Services	Grants				Total Issued in the year	Surplus Balances written off	Balance of Grants unissued from the Exchequer on 31st March, 1956
		Balance of former years unissued from the Exchequer	For the year 1955-56 (including Supplementary Grants)	For Deficiencies of Grants of former years	Total Grants			
		£	£	£	£	£	£	£
1	President's Establishment	-	7,750	-	7,750	7,707	43	-
2	Houses of the Oireachtas	17,000	225,490	-	242,490	219,356	18,134	5,000
3	Department of the Taoiseach	2,500	27,450	-	29,950	27,610	2,340	-
...
69	National Development Fund	-	3,000,000	-	3,000,000	3,000,000	-	-
TOTAL FOR SUPPLY SERVICES		7,868,124	110,992,551	-	118,860,675	106,195,179	8,816,639	3,848,857

Note: Values for only four of the 69 votes are included in the table above for conciseness.

Table A2: Relationships between Items in the Supply Services Account

[S1] Balance of former years unissued Grants from the Exchequer
+ [S2] Grants for the financial year (including Supplementary Grants)
+ [S3] Grants for Deficiencies of Grants of Former years

[S4] Total Grants

[S4] Total Grants
- [S5] Total Issues in the Year
- [S6] Surplus Balances Written Off

[S7] Balance of Grants Unissued from the Exchequer

The Supply Service account shows how the Grants for each Vote (Ministry, Department, or other Public Service) are made up by the following:

- Balance of former years unissued from the Exchequer
- Grants for the year (including Supplementary Grants)
- Grants for Deficiencies of Grants of former years

The Total Issues in the year are the Issue out of the Total Grants that are provided as advances to the bank accounts of Votes (Ministries or Departments).

The amount issued from the Grants is always smaller than the Grant. The residual difference is split between Surplus Balances written off and the Balance of unissued Grants given in the Supply Services Account.

The total issue in the year [S5] for each vote is collected from the Supply Service account for the years 1922 to 2018.

3) Appropriation Accounts

Government Departments and Offices are allocated money by Dáil Éireann on an annual basis for both capital and non-capital services. Every year, Dáil Éireann must approve and give statutory effect to the estimates of the amounts provided for those services in an annual Appropriation Act.¹⁰ Each government department or office must prepare an appropriation account for each voted service administered by it at the end of each financial year. The statutory requirement is that the appropriation account must provide details, based on the cash amounts of payments and receipts for each voted service, of the outturn for the year against the amount provided by Dáil Éireann.

The Appropriation accounts include a summary page which gives an overview of estimated expenditure (gross and net), the actual expenditure (gross and net), the appropriations in aid which make up the difference between the gross and net expenditure, as well as the Exchequer's extra receipts for each voted service.¹¹

-

¹⁰ Following the *CENTRAL FUND (PERMANENT PROVISIONS) ACT, 1965*, for each financial year after 31st March 1967, grants, up to four-fifths of the previous year's grant, can be issued to each service without the need for a vote. Prior to this act monies needed to be voted on before they could be granted.

¹¹The estimated expenditure reported in the summary of the Appropriation Accounts includes both the initial allocation and the supplementary estimates. It does not show the estimated expenditure at the time of the corresponding Budget.

Table A3: Overview of the 1986 Appropriation Accounts

Vote No.	Service	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure (Gross)	Appropriations in Aid Realised	Net Expenditure	Expenditure (Gross) compared with Estimate	Appropriations in Aid compared with Estimate	Amount to be Surrendered	Exchequer Extra Receipts	
								Surplus (Deficit)	More than Estimated (Less than Estimated)		Estimated	Realised
1	President's Establishment	£ 236,000	£ -	£ 236,000	£ 193,716	£ -	£ 193,716	£ 42,284	£ -	£ 42,284	£ -	£ -
2	Houses of the Oireachtas and the European Assembly	12,821,000	17,000	12,804,000	12,753,653	18,143	12,735,510	67,347	1,143	68,490
...
30	...	806,672,000	30,486,000.00	776,186,000	806,028,509	14,695,150.00	791,333,359	643,491	-15,790,850	(*) -
...
51	Increases in Remuneration and Pensions	80,000,000	-	80,000,000	76,936,000	-	76,936,000	3,064,000	-	3,064,000	-	-
TOTAL		7,103,508,000	537,089,000	6,566,419,000.00	7,052,278,608	526,836,675	6,525,441,933.00	51,229,392	-10,252,325		8,425,000	55,187,535
TOTAL AMOUNT TO BE SURRENDERED £										56,124,426		

Source: The 1986 Appropriation Accounts Summary Table

Notes: There is a note in the original 1986 Summary Table for the Amount to be Surrendered column for Vote 30: "(*) £15,147,359 deficit to be voted ." If this amount were included in the Amount to be surrendered column then the Total Amount to be Surrendered would equal the sum of the Surplus of Actual Expenditure (Gross) over the Estimated Expenditure (Gross) and the difference between the Appropriations in Aid compared with the Estimated Appropriations in Aid: £ 4,097,067.

The relationships between the columns in the Appropriations Accounts Summary Table are described below.

Table A4: Relationships between Items Appropriation Accounts

[A1] Estimated Expenditure (Gross)

less [A2] Estimated Appropriations in Aid

[A3 = A1 - A2] Net Supply Grant

[A4] Actual Expenditure (Gross)

less [A5] Appropriations in Aid Realised

[A6 = A4 - A5] Net Expenditure

[A4] Actual Expenditure (Gross)

less [A1] Estimated Expenditure (Gross)

[A7 = A4 - A1] Surplus / (Deficit) of Expenditure realised compared with the Estimate

[A5] Appropriations in Aid realised

less [A2] Estimated Appropriations in Aid

[A8] Appropriations in Aid **more than / (less than)** Estimate

[A7] Surplus / (Deficit) of Expenditure realised compared with the Estimate

+ [A8] Appropriations in Aid **more than / (less than)** Estimate

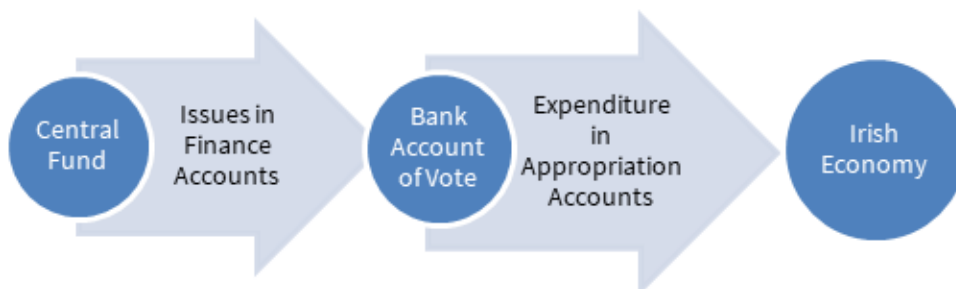
[A9] Amount to be Surrendered

Note: The items are numbered according to the order of appearance in the Appropriation Account Summary Table. Before the number in square brackets there is an A which stands for Appropriation Accounts.

4) Relationship between Finance Accounts and Appropriation Accounts

The Appropriation Accounts give a more comprehensive picture of voted expenditure than that of the supply of services account contained in the Finance Accounts. Figure A1 shows the relationship between the finance accounts and the appropriation accounts. Issues from the central fund are transferred to the account of the vote. These transactions are recorded in the Finance Accounts. These issues from the central funds are combined with balances carried forward and additional revenue of the votes, which are known as appropriations-in-aid. These funds are then used to finance the gross expenditure (total expenditure) of these votes. Gross expenditure and appropriations-in-aid are recorded in the Appropriation Accounts. A more detailed breakdown of the relationship between the two accounts is given below.

Figure A1: Relationship between Finance Accounts and Appropriation Accounts and government spending



The issues (or advances) in the Supply Services Account are not equal to total the audited expenditure. "The advances so made were based on estimates of expenditure furnished by the different Departments month by month. These advances will, therefore, be a little more or less than actual sums required in each case, but taken in the aggregate they should correspond closely with the exact disbursements as shown in the audited Appropriation Accounts" (1922 Finance Accounts).

The column "Grants for the financial year (including the Supplementary Grants)" contained in the Supply Service Accounts in the Finance Accounts is the same as the the column "Net Supply Grant" in the Appropriation Accounts (see Table A5).

The column "Amount Surrendered" (not shown in Table A5) in the Appropriations Account for Financial Year i correspond to the column for "Surplus Balances written off" in the Supply Services Account in the Finance Accounts for Financial Year $i+1$.

Table A5: Relationship between Supply Services Account in the Finance Accounts and the Appropriations Account

Supply Service Accounts in 1955 Finance Accounts

Vote No.	Services	Grants				Total Issued in the year	Surplus Balances written off	Balance of Grants unissued from the Exchequer on 31st March, 1956
		Balance of former years unissued from the Exchequer	For the year 1955-56 (including Supplementary Grants)	For Deficiencies of Grants of former years	Total Grants			
		£	£	£	£	£	£	£
1	President's Establishment	-	7,750	-	7,750	7,707	43	-
2	Houses of the Oireachtas	17,000	225,490	-	242,490	219,356	18,134	5,000
3	Department of the Taoiseach	2,500	27,450	-	29,950	27,610	2,340	-
...
69	National Development Fund	-	3,000,000	-	3,000,000	3,000,000	-	-
TOTAL FOR SUPPLY SERVICES		7,868,124	110,992,551	-	118,860,675	106,195,179	8,816,639	3,848,857

Part of the 1955/56 Appropriation Accounts Summary Table

Vote No.	Service	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure (Gross)	Appropriations in Aid Realised	Net Expenditure
		£	£	£	£	£	£
1	President's Establishment	7,750.00	-	7,750.00	7,666.38	-	7,666.38
2	Houses of the Oireachtas	225,490.00	-	225,490.00	221,402.73	-	221,402.73
3	Department of the Taoiseach	27,450.00	-	27,450.00	27,427.15	-	27,427.15
4	Central Statistics Office	128,360.00	200.00	128,160.00	112,543.25	646.85	111,896.40
...	...						
69	National Development Fund	3,000,000.00	-	3,000,000.00	3,000,000.00	-	3,000,000.00
TOTAL		116,678,934.00	5,686,383.00	110,992,551.00	112,147,864.38	6,008,990.84	106,138,873.55

Source: Finance Account 1955-1956; Appropriation Accounts 1955-1956.

5) Data Cleaning

The voted expenditure items presented in the Supply Services Account of the Finance Accounts and in the Appropriation Accounts change across the years due to the transfer of functions across departments, the temporary nature of certain votes, and the change of vote names. For example, the "Industry, Commerce and Energy" vote [1977-1979] is succeeded by the "Industry, Commerce and Tourism" vote [1980-1981]. In total, there have been over 233 distinct votes since 1922.

As votes can change names, merge with other votes, and gain or lose programme expenditure subheads, votes we have grouped voted spending together according to broad classification areas. The vote groups used in the Public Expenditure and Reform Databank aggregates votes from 1994 to 2018 were used as a guide.¹² The headings for the aggregated expenditure groups are listed in Table A6. Due to the changes that take place within the aggregated vote groups as a result of the discontinuation of individual votes, the time series produced are not entirely consistent.

Following an analysis of year on year increases in the newly created groups of votes, the decision was made to disaggregate housing related expenditure from its corresponding votes and create a single vote group for housing so that issues related to investments in housing could be analysed in isolation. Housing related expenditure has been transferred across several votes over the past century. For instance, from 1925-1946 housing expenditure was include as a function under the vote for the Office of the Minister for Local Government and Public Health, and from 1977-1996 it was included as a function in the vote for the Environment. As the provision of housing is a key function of government and to gather a consistent series to facilitate analysis of housing expenditure, the housing component included in these votes has been separated from these votes.¹³ However, this was only done for gross voted expenditure in the appropriations accounts (i.e., this was not done for net voted expenditure or for data from the Finance Accounts).

¹² See <http://databank.per.gov.ie/Expenditure.aspx>.

¹³ Note, the original data with the housing component remaining in these votes is also provided in this dataset.

Table A6: Aggregated Groups in the Experimental Dataset

Health
Education
Employment Affairs & Social Protection
Business, Enterprise & Innovation
Finance, Public Expenditure & Reform
Planning & Local Government
Housing
Foreign Affairs
Defence
Justice
Transport, Communications, Culture, Climate & the Environment
Taoiseach
Agriculture
Miscellaneous

Note: See the Appendix for a detailed breakdown of the votes included in each group. The groups above relate to gross voted expenditure from the Appropriation Accounts. Housing has not been given a distinct group in the data from the Finance Accounts.

Detail on the 17 vote groups

The 17 Vote Groups presented in the Department of Public Expenditure & Reform Databank are as follows:

- Taoiseach's Group
- Finance Group
- Justice Group
- Education & Skills Group
- Foreign Affairs Group
- Communications, Climate Action & Environment Group
- Agriculture, Food and the Marine Group
- Transport, Tourism & Sport Group
- Business, Enterprise & Innovation Group
- Culture, Heritage & the Gaeltacht Group
- Housing, Planning & Local Government Group
- Defence Group
- Employment Affairs & Social Protection Group
- Health Group
- Children and Youth Affairs Group
- Rural & Community Development Group
- Public Expenditure and Reform Group

These Vote Groups are used as guides for the categorisation of votes in this dataset. The Department of Public Expenditure & Reform Databank provides sub-groups for each macro-category consisting of votes.

For example, "Courts Services" is presented as a sub-group for the Justice Group and "Education and Skills" is presented as one of the sub-groups of the Education and Skills Group.

As some vote subgroups are moved from one subgroup to another in the Databank classification of votes the sub-groups used in this document are those presented by Databank when selecting the year 2018. These subgroups appear throughout the document in bold, all capitals, and italics: **COURTS SERVICES**.

As some votes no longer exist in 2018, Databank subgroups presented when selecting earlier years (1994 is the earliest) are also used.

As some vote sub-groups are moved by Databank from one Vote Group to another depending on the year the classification used in the later year is used in this document. For example, until 2012 Databank has "Public Appointments Service" as a sub-group of the Finance

Group. From 2012 onwards "Public Appointments Service" appears in the Public Expenditure and Reform Group. In this document "Public Appointments Service" is placed in the Public Expenditure and Reform Group (according to the more recent classification).

Expenditure on Housing has not had its own distinct vote, but instead it has been included in votes alongside other items, for instance from 1925-1946 housing expenditure was included in the "Office of the Minister for local government and public health" vote, it was also included in the vote for the "Environment" from 1977-1996.

To arrive at a consistent series for housing, the component for housing in each of these votes has been separated further using information in the appropriations accounts. This was only done for Gross voted expenditure from the appropriations accounts. The housing related expenditure is taken from the following votes: Department of Local Government and Public Health [1924], Office of the Minister for Local Government and Public Health [1925-1946], Local Government [1947-1976], Environment [1977-1996], Environment and Local Government [1997-2003], Environment, Heritage and Local Government [2004-2010], Office of the Minister for Environment, Community and Local Government [2011-2018]. In addition to these votes, housing related expenditure in votes for the Gaeltacht is also included in the series.

In some instances, the Finance Accounts and Appropriation Accounts may have different names for votes in a specific year. For example, Vote 51 in 1927/28 is Department of Lands and Agriculture but in the Appropriation Accounts for 1927/28 Vote 51 is National Gallery and "Department of Agriculture" is vote 52.

Overview of Vote Groups

[Health](#)

[Education](#)

[Employment Affairs & Social Protection](#)

[Business, Enterprise & Innovation](#)

[Finance, Public Expenditure & Reform](#)

[Housing, Planning & Local Government Group](#)

[Foreign Affairs](#)

[Defence](#)

[Justice](#)

[Transport, Communications, Culture, Climate and the Environment](#)

[Taoiseach's](#)

[Agriculture](#)

[Miscellaneous](#)

Health

HEALTH

- Health [1946-2018]
 - Office of the Minister for Local Government and Public Health [1925-1946 included in Financial Accounts Aggregation (abbreviated as FA A from below)]
 - Office of the Minister for Health [1946-1996, 2011-2018 FA A]
 - Health and Children [1997-2010 FA A]
 - Health Service Executive [2005-2014 FA A]
- Hospitals and Charities [1922-1926]
 - Hospitals and Charities [1922-1926 FA A]
- Hospitals and Infirmarys [1927-1931]
- National Health Insurance Commission [1922-1952]
 - National Health Insurance Commission [1922-1952 FA A]
- Dundrum Asylum [1922-1961]
 - Dundrum Asylum [1922-1971 FA A]
- Central Mental Hospital [1962-1971]

CHILDREN AND YOUTH AFFAIRS

- Office of the Minister for Children [2006-2018]
- Children and Youth Affairs [2011 FA A]

Education

- Public Education [1922-1924 FA A]
- Intermediate Education [1922-1924 FA A]
- Endowed Schools [1922-1924 FA A]
- Office of the Minister for Education [1925-2018]
 - Office of the Minister for Education [1925-2018 FA A]
- Primary Education [1922-2003]
 - Primary Education [1925-2003 FA A]
- Secondary Education [1922-2003]
 - Post-Education [1982-2003]

HIGHER EDUCATION

- Universities and Colleges [1922-1962]
 - Universities and Colleges [1922-1962 FA A]
- Dublin Institute for Advanced Studies [1940-1962]
 - Dublin Institute for Advanced Studies [1940-1962 FA A]
- Universities and Colleges and Dublin Institute for Advanced Studies [1963-1972]
- Higher Education [1973-1987]

- o Third-Level and Further Education [1988-2003]
- Technical Instruction [1924-1962]
 - o Technical Instruction [1924-1962 FA A]
- Vocational Education [1963-1981]
 - o Vocational Education [1963-1981 FA A]
- Residential Homes and Special Schools [1974-1984]
 - o Residential Homes and Special Schools [1974-1984 FA A]
- Special Schools [1985-1987]
 - o Special Schools [1985-1987 FA A]
- Reformatory and Industrial Schools [1922-1973]
 - o Reformatory and Industrial Schools [1922-1973 FA A]
- Science and Art [1922-1962]
 - o Science and Art [1922-1962]
- School Grants (Northern Ireland) [1923]
 - o School Grants (Northern Ireland) [1923 FA A]

Employment Affairs & Social Protection

- Unemployment Insurance and Unemployment Assistance [1927-1952]
 - o Unemployment Insurance [1927-1933 FA A]
 - o Unemployment Insurance and Unemployment Assistance [1934-1952 FA A]
- Social Insurance [1953-1963]
 - o Social Insurance [1953-1963 FA A]
- Social Assistance [1952-1963]
 - o Social Assistance [1952-1963 FA A]
 - o Office of Minister of Social Welfare [1946-1996 FA A]
 - o Social Community and Family Affairs [1997-2001 FA A]
 - o Social Protection [2010-2016 FA A]
- Relief Schemes [1922, 1924-1928, 1930-1936]
 - o Relief Schemes [1922, 1924-1928, 1930-1937 FA A] {NOTE: in 1922 the title of the vote is "Relief Grants"}
- Employment and Emergency Schemes [1935-1966]
 - o Employment Schemes [1936-1966 FA A] {note: this vote is included in addition to " Unemployment insurance and unemployment assistance " in the 1936/37 Finance Accounts. Up to 1942 the name of the vote is Employment Schemes. It is called "Employment and Emergency Schemes" after 1943.}
- Employment Guarantee Fund [1979-1981]
 - o Employment Guarantee Fund [1979-1981 FA A]
- Old Age Pensions [1922-1952]
 - o Old Age Pensions [1922-1952 FA A]
- Widows' and Orphans Pensions [1935-1952]
 - o Widows' and Orphans Pensions [1935-1952 FA A]

- Miscellaneous Social Welfare Services [1947-1952]
 - Miscellaneous Social Welfare Services [1947-1952 FA A]
- Social Welfare [1964-2018]
- Social and Family Affairs [2002-2009]
 - Social and Family Affairs [2002-2009 FA A]
- Children's Allowance [1943-1952]
 - Children's Allowance [1943-1952 FA A]
- Food Allowances [1941-1946]
 - Food Allowances [1941-1946 FA A]
- Alleviation of Distress [1943-1950]
 - Alleviation of Distress [1943-1948, 1950 FA A]

Business, Enterprise & Innovation

- Public Enterprise [1997-2001]
 - Public Enterprise [1997-2001 FA A]
- Enterprise and Employment [1993-2009]
 - Enterprise and Employment
 - Enterprise, Trade and Employment [1997-2009 FA A]
- Industry and Commerce [1922-1977, 1986-1992]
 - Office of the Ministry for Industry and Commerce [1922-1976, 1986-1996 FA A]
- Industry, Commerce and Energy [1978-1979]
 - Industry, Commerce and Energy [1977-1979 FA A]
- Industry, Trade, Commerce and Tourism [1984-1985]
 - Industry, Trade, Commerce and Tourism [1984-1985 FA A]
- Industry, Commerce and Tourism [1980]
 - Industry, Commerce and Tourism [1980-1981 FA A]
- Energy [1980, 1984-1992]
 - Energy [1980-1981, 1984-1992]
- Industry and Energy [1981-1983]
 - Industry and Energy [1982-1983 FA A]
- Trade, Commerce and Tourism [1981-1985]
 - Trade, Commerce, and Tourism [1982-1983]
- Tourism and Trade [1993-1999]
 - Tourism and Trade [1993-1996]
- Labour [1966-1992]
 - Labour [1966-1992 FA A]
- Ireland Development Grant [1922-1923]
 - Ireland Development Grant [1922-1923 FA A]
- Economic Planning and Development [1977-1979]
- Development Fund [1923, 1950, 1953-1955]
 - Development Fund [1922-1923 FA A]

Finance, Public Expenditure & Reform

- *COMPTROLLER AND AUDITOR GENERAL*

- Comptroller and Auditor General [1922-2018]
 - Comptroller and Auditor General [1922-2018 FA A]
 - ♣ Exchequer and Audit [1922-1927 FA A]
 - ♣ Comptroller and Auditor General [1928-2018]
- *FINANCE*
 - Finance [1922-2018]
- *REVENUE*
 - Revenue [1922-2018]
- *TAX APPEALS COMMISSION*
- Tax Appeals [2003-2018]
-
- Local Taxation Adjustment [1922]
- Customs and Excise [1922]
- Tariff Commission [1926-1938]

PUBLIC EXPENDITURE & REFORM

- *NATIONAL SHARED SERVICES OFFICE*
- *OFFICE OF THE GOVERNMENT CHIEF INFORMATION OFFICER*
- *OFFICE OF PUBLIC WORKS*
- Office of Public Works [1922-1964, 1989-2018]
- Public Works and Buildings [1922-1988]
- *OMBUDSMAN*
- Ombudsman [1984-2018]
- *OFFICE OF GOVERNMENT PROCUREMENT*
- *PUBLIC APPOINTMENTS SERVICE*
- Public Appointments Service [2004-2018]
- *STATE LABORATORY*
 - State Laboratory [1924-2018]
- *SECRET SERVICE*
 - Secret Service [1922-2018]
- *SUPERANNUATION AND RETIRED ALLOWANCES*
- Superannuation and Retired Allowances [1922-2018]
- Local Loans [1922-1936, 1953, 1964]
- Civil Service Commission [1923-2003]
- Office of the Commission for Public Service [2004-2012]
- Public Service Early Retirement Payments [1987-1990]
- Remuneration [1946-1981]
- Increases in Remuneration and Pensions [1981-1998, 2003]
- Increases in Pensions [1956, 1959-1960, 1962-1965, 1967-1972, 1974]

Housing, Planning & Local Government Group

- Rates on Government Property [1922-1987]
- Valuation and Boundary Survey [1922-1959, 1999-2018]
- Ordnance Survey [1922-1959, 1999-2002]
- Valuation and Ordnance Survey [1960-1998]

- Quit Rent Office [1926-1942]
- Land Registry and Registry of Deeds [1922-2006]
- Property Registration Authority [2007-2018]
- Ministry of Local Government [1922-1924]
- Local Government & Public Health [1922-1946]
- Local Government [1947-1976]
- Industrial and Commercial Property Registration [1927-1959]
- Land Purchase Annuities [1923]
- National Land Bank, Limited [1924-1925]
- Property Losses Compensation [1922-1941]

Foreign Affairs

- Foreign Affairs [1923-201]
 - Office of Minister of External Affairs [1922-1940, 1942-1946]
- International Co-operation [1952-2018]
- European Cooperation [1948-1951]
- League of Nations [1923-1946]

Defence

- Army [1922-1947]
- Defence [1948-2010, 2018]
- Office of the Minister for Defence [2011-2017]
- Army Pensions [1922-2018]
- Emergency Scientific Research Bureau [1940-1944]

Justice

- Courts Service
 - County Court Officers [1922-1924]
 - District Court [1922-1960]
 - Circuit Court Officers [1925-1960]
 - Supreme Court of Judicature [1922-1924], Supreme Court and High Court of Justice [1925-1960]
 - Courts of Justice [1961-1966], Courts [1967-2003], Courts Service [2004-2018]
- Law Charges [1922-1975]
- Garda Siochana [1924-2018]
- Civic Guard [1922-1923]
- Policing Authority [2016-2018]
- Dublin Metropolitan Police [1922-1924]
- Prisons
 - General Prisons Board [1922-27]
 - Prisons [1928-2011]
 - Prison Service [2012-2018]
- Justice

- o Criminal Investigation Department [1922-1923]
- o Office of the Minister of Justice [1925-1996]
- o Office of the Minister for Justice, Equality & Law Reform [1997-2009]
- o Office of the Minister for Justice and Law Reform [2010]
- o Office of the Minister for Justice and Equality [2011-2018]
- Equality and Law Reform [1993-1997]
- Expenses under the Representation of The People Act [1922-1923]
- Expenses under the Electoral Act and the Juries Act [1924-1964]
- Public Record Office [1922-1960]
- Personal Injuries Compensation [1922-1939, 1941-1949]
- Commissions and Special Inquiries [1922-1959]

Transport, Communications, Culture, Climate and the Environment (all vote names included)

TRANSPORT

- Transport Department [1922-1923]
- Railways [1922-1934]
- Railway Tribunal [1924-1944]
- Transport Services (late Railways) [1935]
- Transport and Meteorological Services [1936-1946]
- Air Transport [1936-1937]
- Aviation and Meteorological Services [1947-1959]
- Transport and Marine Services [1947-1959]
- Transport and Power [1959-1976]
- Tourism and Transport [1977-1979, 1987-1990]
- Transport [1980-1983, 1984* {NOTE: in the 1984 Finance Accounts "Transport is included at the end of the list of the supply services. Instead of a vote number it is given an asterisk. There is a note stating that "Transport" corresponded to "Vote 41 of 1983. There was no vote titled Transport in 1984." There is an issue of £521,585 for Transport in 1984}
- Tourism, Transport and Communications [1991-1992]
- Transport, Energy and Communications [1992-1996]
- Transport [2002-2010]
- Office of the Minister of Transport, Tourism and Sport [2011-2018]

COMMUNICATIONS

- Posts and Telegraphs [1922-1983]
- Wireless Broadcasting [1925-1960]
- Communications [1984-1990]
- Communications, Marine and Natural Resources [2002-2007]
- Communications, Energy and Natural Resources [2008-2015]

CLIMATE/ ENVIRONMENT

- Environment [1977-2010]
- Flood Relief [1995-2002]

CULTURE, HERITAGE & THE GAELTACHT GROUP

- An Chomhairle Ealaíon [1951-2003]
- National Gallery [1922-2014, There is the following note in the 2015 F.A.: "The National Gallery of Ireland ceased to have a separate Vote from 1 January 2015 and became part of the Vote of the Office of the Minister for Arts, Heritage and the Gaeltacht."]
- Tailteann Games [1922, 1924, 1928, 1932]
- Irish Olympic Council [1932]
- Tourism, Sport and Recreation [2000-2002]
- Arts, Sport and Tourism [2002-2009]
- Community, Rural and Gaeltacht Affairs [2002-2009]
- Tourism, Culture and Arts [2010]
- Gaeltacht Services [1934-1956]
- Oifig Na Gaeltachta Agus Na gCeantar gCúing [1951-1956]
- Roinn na Gaeltachta [1956-1992]
- An Roinn Ealaíonn, Cultúir agus Gaeltachta [1993-2001]
- Office of the Minister for Culture, Heritage and the Gaeltacht [2017-2018]

Taoiseach's Group

- *ATTORNEY GENERAL*
- Attorney General [1976-2018]
- *CENTRAL STATISTICS OFFICE*
- Central Statistics Office [1949-2018]
- *OFFICE OF THE CHIEF STATE SOLICITOR*
- Office of the Chief State Solicitor [1997-2018]
- *OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS*
- Office of the Director of Public Prosecutions [1976-2018]
- *PRESIDENT'S ESTABLISHMENT*
- Department of the President of the Executive Council [1922-1937]
- Department of the President [1938-2018] {President's Establishment [1938-2018 FA]}
- *TAOISEACH*
- Department of the Taoiseach [1938-2018]
- Office of the Tánaiste [1993-1997]
- Oireachtas [1923-2003]
 - Dáil Eireann [1922]
 - Seanád Eireann [1922]
- Governor General [1922-1936] + Grant to Ex-Governor General [1937]

- Repayment of Dáil Éireann External Loans [1922, 1933-1937]
- Ministry of Home Affairs [1922-1923]

Agriculture

- Agriculture [1922-1995]
- Agriculture, Food & Forestry [1996]
- Agriculture and Food [1997-2007]
- Agriculture, Fisheries and Food [2008-2011]
- Fisheries [1923-1929, 1934-1986]
- Fisheries and Gaeltacht Services [1930-1933]
- Advances to Agricultural Credit Societies [1925-1928]
- Agricultural Produce Subsidies [1941-1949]
- Supplementary Agricultural Grants [1925-1982]
 - Supplementary Agricultural Grants [1925-1961 FA A]
 - Additional Supplementary Agricultural Grant [1931]
 - Additional Supplementary Agricultural Grant [1931 FA A]
- Office of the Minister for Supplies [1940-1946]
 - Office of the Minister for Supplies [1939-1945 FA A] {Note: this vote appears in the 1946 Finance Accounts but the total issue in the year is zero.}
- Farm Classification Office [1986]
 - Farm Classification Office [1986-1987 FA A]
- Marine Services [1922-1946, 1987-2001]
 - Marine Services [1922-1946]
 - Marine [1987-1996 FA A]
 - Marine and Natural Resources [1997-2001 FA A]
- Haulbowline Dockyard [1923-1946]
 - Haulbowline Dockyard [1923, 1924, 1926-1946 FA A]
- Land [1926-1983]
 - Land Commission [1922-1934 FA A]
 - Lands [1935-1983 FA A]
- Forestry [1922-1995]
 - Forestry Fund [1922]
 - Forestry Fund (Grant in Aid) [1923-1926]
 - Forestry [1927-1994 FA A] {Note: The Appropriation Accounts show that in 1995 the Forestry vote is still present. The 1995 the Finance Accounts show only the aggregate Capital and Non-capital Supply Service issues and states "A breakdown of the figures is available in the 1996 Estimates of Receipts and Expenditure". In 1996 the Forestry vote is aggregated with Agriculture and Food. This is problematic to understand the 1995 issue for Forestry. The 1996 Estimates of Receipts and Expenditure document provides the actual 1995

issue (whose sum corresponds to the sum of the supply service issues presented in the 1995 Finance Accounts) and the estimated 1996 issue for the 1996 for each vote. As the vote name relating to Forestry changes between 1995 and 1996 (the vote name is "Forestry" in 1995 and "Agriculture, Food and Forestry" in 1996) and the Supply Services in the 1996 Estimates of Receipts and Expenditure displays the 1995 values and 1996 values for the vote names (or titles) in 1996, "Agriculture, Food and Forestry" is the vote name displayed. Instead of providing the 1995 values for the issues to "Forestry" and "Agriculture and Food" (that are distinct votes in 1995) the 1996 Estimates of Receipts and Expenditure sums these 1995 issues to provide a synthetic or manufactured 1995 issue to the "Agriculture, Food and Forestry" vote. For this reason, in the Supply Service Excel spreadsheet the time series for Forestry ends in 1994 and the "Agriculture, Food and Forestry" vote is shown to have values in both 1995 and 1996. The Appropriation Accounts show that the "Agriculture, Food and Forestry" vote exists only in 1996.)

- Beet Sugar Industry [1933]
- Beet Sugar Subsidy [1926-1933]
- Export Bounties and Subsidies [1933-1940]
- Compensation Bounties [1935, 1937-1943]
- Relief Rates on Agricultural Land [1932-1933]

Miscellaneous

- National Anthem [1933]
- Miscellaneous Expenses [1922-1988]
- Additional and Unforeseen Services [1922]
- Stationery and Printing [1922-1987]
 - Stationery Office [1922-1927, 1953-1987 FA A]
 - Stationery and Printing [1928-1952 FA A]
- General Register Office [1922-1953]
 - General Register Office [1922-1952 FA A]
 - Oifig an Árd-Chláraitheóra [1953 FA A]
- Charitable Donations and Bequests [1922-2011]
- Electrical Battery Development [1930, 1932-1937]
- Year 2000 Expenditure [1999]
- Remuneration for Management of Government Stocks [1925, 1927-1959]
 - Remuneration for Management of Government Stocks [1925, 1927-1959 FA A(Remuneration for Management of

Government Stocks is a vote in 1926 but the Total Issue in the Year is zero)]

- Repayments to Contingency Fund [1923-1959, 1962-1963]
- Contingency Fund [1923]
- Royal Dublin Society [1924]
 - Royal Dublin Society (Grant in Aid) [1924 FA A]
- Repayments of Trade Loans Advances [1941-1942, 1946-1948, 1954, 1958-1959]
 - Repayments of Trade Loans Advances [1941-1942, 1946-1948, 1954-1955, 1958-1960 FA A]
- Damage to Property (Neutrality) Compensation [1941-1950]
- Technical Assistance [1950-1952]
- Congested Districts Board [1922]
- Secretariat and Special Services [1922]
- Reconstruction of Cork [1922]
- Purchase and Importation of Fuel During Coal Emergency, [1926] [1926-1928 FA A]
- O'Higgins Settlement [1927]
- Advance to Compensation Funds Under the Intoxicating Liquor Act, [1927]
 - Advances to Compensation Funds Under the Intoxicating Liquor Act, (1927) [1929 FA A]
- Royal Irish Automobile Club (Grant-In-Aid) [1929]
- Emergency Fund (Grant-In-Aid) [1932]
- Advance to Guarantee Fund [1932,1934]
- Leather Subsidy [1932]
- Industrial Credit [1933]
- Sinn Féin Bank [1933]
- Peat Fuel Development [1936,1938]
- Compensation to the National Greyhound Racing Company, Limited [1936]
- Compensation to the Dublin Greyhound and Sports Association, Limited [1936]
- Industrial Alcohol [1938]
- Special Emergency Schemes [1941-1942]
 - Special Emergency Schemes [1941 FA A]
- Shipping [1941]
- Industrial Engineering Company Limited, Dundalk [1968]
- Galway Textile Printers Limited [1973]