



Number 38 of 2011

APPROPRIATION ACT 2011

ARRANGEMENT OF SECTIONS

Section

1. Appropriation of sums voted for supply services, totalling €46,374,724,000.
2. Deferred surrender relating to capital supply services, totalling €115,160,000.
3. Financial resolutions passed by Dáil Éireann on 6 December 2011.
4. Short title.

SCHEDULE 1

APPROPRIATION OF SUMS VOTED FOR SUPPLY SERVICES

SCHEDULE 2

DEFERRED SURRENDER RELATING TO CAPITAL SUPPLY SERVICES

[No. 38.]

Appropriation Act 2011.

[2011.]

ACTS REFERRED TO

| | |
|--|----------------------|
| Central Fund (Permanent Provisions) Act 1965 | 1965, No. 26 |
| Finance Act 2004 | 2004, No. 8 |
| Provisional Collection of Taxes Act 1927 | 1927, No. 7 |
| Public Accounts and Charges Act 1891 | 54 & 55 Vict., c. 24 |
| Superannuation Acts 1834 to 2004 | |



Number 38 of 2011

APPROPRIATION ACT 2011

AN ACT TO APPROPRIATE TO THE PROPER SUPPLY SERVICES AND PURPOSES SUMS GRANTED BY THE CENTRAL FUND (PERMANENT PROVISIONS) ACT 1965, TO MAKE PROVISION IN RELATION TO DEFERRED SURRENDER TO THE CENTRAL FUND OF CERTAIN UNDISCHARGED APPROPRIATIONS BY REFERENCE TO THE CAPITAL SUPPLY SERVICES AND PURPOSES AS PROVIDED FOR BY SECTION 91 OF THE FINANCE ACT 2004 AND TO MAKE PROVISION IN RELATION TO THE FINANCIAL RESOLUTIONS PASSED BY DÁIL ÉIREANN ON 6 DECEMBER 2011.

[19th December, 2011]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

1.—(1) The sums granted by the Central Fund (Permanent Provisions) Act 1965 out of the Central Fund towards making good the supply granted, amounting in the aggregate to the sum of forty-six thousand, three hundred and seventy-four million, seven hundred and twenty-four thousand euro for the service of the year ending on 31 December 2011 are appropriated for the services and purposes expressed in *Schedule 1*.

Appropriation of sums voted for supply services, totalling €46,374,724,000.

(2) In addition to the grants out of the Central Fund referred to in *subsection (1)*, there may be applied out of any money directed under section 2 of the Public Accounts and Charges Act 1891 to be applied as appropriations-in-aid of the grants for the services and purposes specified in *Schedule 1*, the sums respectively set out in the last column of that Schedule amounting in the aggregate to the sum of four thousand and forty-one million, three hundred and seventy-nine thousand euro.

2.—For the purposes of section 91 of the Finance Act 2004, in respect of certain undischarged appropriations by reference to the capital supply services and purposes included in a vote referred to in *Schedule 1*, there is set out in *Schedule 2* the sums deferred into the year ending 31 December 2012, and the related votes and titles in respect of each of those sums, amounting in the aggregate to the sum of one hundred and fifteen million, one hundred and sixty thousand euro.

Deferred surrender relating to capital supply services, totalling €115,160,000.

Financial resolutions passed by Dáil Éireann on 6 December 2011.

3.—(1) The legislation required to give effect to the financial resolutions passed by Dáil Éireann on 6 December 2011 and referred to in *subsection (2)* may, subject to the time period specified in section 4 of the Provisional Collection of Taxes Act 1927, be enacted in the year 2012.

(2) The Financial Resolutions referred to in *subsection (1)* are as follows:

- (a) Financial Resolution No. 1 (which relates to excise duty and an increase in the rates of tobacco products tax);
- (b) Financial Resolution No. 2 (which relates to excise duty and an increase in motor tax and trade plate licences commencing on or after 1 January 2012);
- (c) Financial Resolution No. 3 (which relates to excise duty and an increase in the rates of mineral oils tax on petrol, aviation gasoline, heavy oil used as a propellant, heavy oil used for air navigation and heavy oil used for private pleasure navigation);
- (d) Financial Resolution No. 4 (which relates to value-added tax and an increase in the standard rate from 1 January 2012);
- (e) Financial Resolution No. 5 (which relates to income tax and the abolition of the income tax exemption for illness benefit and occupational benefit from 1 January 2012);
- (f) Financial Resolution No. 6 (which relates to income tax and the introduction of a new employment and investment incentive from 25 November 2011);
- (g) Financial Resolution No. 7 (which relates to stamp duties and a reduction in the rate of stamp duty on non-residential property);
- (h) Financial Resolution No. 8 (which relates to capital acquisitions tax and an increase in the rate of tax on gifts and inheritances);
- (i) Financial Resolution No. 9 (which relates to capital acquisitions tax and a decrease in the capital acquisitions tax group A tax-free threshold);
- (j) Financial Resolution No. 10 (which relates to capital gains tax and an increase in the rate of capital gains tax);
- (k) Financial Resolution No. 11 (which relates to income tax and an increase in the rate of deposit interest retention tax from 1 January 2012); and
- (l) Financial Resolution No. 12 (which relates to income tax and an increase in the rates of tax applying to life assurance policies and investment funds from 1 January 2012).

Short title.

4.—This Act may be cited as the Appropriation Act 2011.

SCHEDULE 1

Section 1.

APPROPRIATION OF SUMS VOTED FOR SUPPLY SERVICES

Schedule of sums granted, and of sums which may be applied as appropriations-in-aid in addition to the sums granted, to defray the charges for the Public Services mentioned in *column (2)* to this Schedule which come in course of payment during the year ending 31 December 2011.

| Vote No. | Title | Sums not exceeding | |
|----------|--|--------------------|-----------------------|
| | | Supply Grants | Appropriations-in-aid |
| (1) | (2) | (3) | (4) |
| | | € | € |
| 1 | For the salaries and expenses of the Office of the Secretary General to the President, for certain other expenses of the President's Establishment and for certain grants..... | 3,061,000 | 92,000 |
| 2 | For the salaries and expenses of the Department of the Taoiseach, including certain services administered by the Department and for payment of grants and grants-in-aid..... | 21,039,000 | 912,000 |
| 3 | For the salaries and expenses of the Office of the Attorney General, including a grant-in-aid | 14,360,000 | 788,000 |
| 4 | For the salaries and expenses of the Central Statistics Office | 80,067,000 | 2,549,000 |
| 5 | For the salaries and expenses of the Office of the Comptroller and Auditor General | 6,844,000 | 6,066,000 |
| 6 | For the salaries and expenses of the Office of the Minister for Finance, including the Paymaster General's Office, for certain services administered by the Office of the Minister and for payment of certain grants and grants-in-aid | 25,857,000 | 1,201,000 |
| 7 | For pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts 1834 to 2004 and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Public Expenditure and Reform, fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; fees to Pensions Board; payments in respect of Pensions Benefit System, miscellaneous payments, etc. | 367,775,000 | 82,250,000 |
| 8 | For the salaries and expenses of the Office of the Appeal Commissioners | 477,000 | 32,000 |
| 9 | For the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office | 325,172,000 | 67,687,000 |

| Vote No. | Title | Sums not exceeding | |
|----------|---|--------------------|-----------------------|
| | | Supply Grants | Appropriations-in-aid |
| (1) | (2) | (3) | (4) |
| | | € | € |
| 10 | For the salaries and expenses of the Office of Public Works; for services administered by that Office including the National Procurement Service, for payment of certain grants and for the recoupment of certain expenditure | 378,753,000 | 26,631,000 |
| 11 | For the salaries and expenses of the State Laboratory | 8,650,000 | 485,000 |
| 12 | For Secret Service | 1,000,000 | |
| 13 | For the salaries and expenses of the Office of the Chief State Solicitor... | 34,188,000 | 1,860,000 |
| 14 | For the salaries and expenses of the Office of the Director of Public Prosecutions | 43,263,000 | 614,000 |
| 15 | For the salaries and expenses of the Valuation Office and certain minor services | 8,208,000 | 2,198,000 |
| 16 | For the salaries and expenses of the Public Appointments Service | 7,756,000 | 269,000 |
| 17 | For the salaries and expenses of the Office of the Commission for Public Service Appointments..... | 883,000 | 30,000 |
| 18 | For the salaries and expenses of the Office of the Ombudsman, the Standards in Public Office Commission, the Office of the Information Commissioner, and the Office of the Commissioner for Environmental Information | 7,079,000 | 393,000 |
| 19 | For the salaries and expenses of the Office of the Minister for Justice and Equality, Probation Service staff and of certain other services, including payments under cash-limited schemes administered by that Office, and payment of certain grants and grants-in-aid | 355,195,000 | 47,469,000 |
| 20 | For the salaries and expenses of the Garda Síochána, including pensions, etc.; for the payment of certain witnesses' expenses, and for payment of a grant-in-aid | 1,439,623,000 | 133,200,000 |
| 21 | For the salaries and expenses of the Prison Service, and other expenses in connection with prisons, including places of detention; for probation services; and for payment of a grant-in-aid | 329,211,000 | 18,372,000 |
| 22 | For such of the salaries and expenses of the Courts Service and of the Supreme Court, the High Court, the Special Criminal Court, the Circuit Court and the District Court and of certain other minor services as are not charged to the Central Fund | 63,465,000 | 49,961,000 |
| 23 | For the salaries and expenses of the Property Registration Authority | 35,172,000 | 1,226,000 |

| Vote No. | Title | Sums not exceeding | |
|----------|---|--------------------|-----------------------|
| | | Supply Grants | Appropriations-in-aid |
| (1) | (2) | (3) | (4) |
| | | € | € |
| 24 | For the salaries and expenses of the Charitable Donations and Bequests Office | 115,000 | 5,000 |
| 25 | For the salaries and expenses of the Office of the Minister for the Environment, Community and Local Government, including grants to Local Authorities, grants and other expenses in connection with housing, water services, miscellaneous schemes, subsidies and grants | 1,609,472,000 | 52,225,000 |
| 26 | For the salaries and expenses of the Office of the Minister for Education and Skills, for certain services administered by that Office, and for the payment of certain grants and grants-in-aid | 8,279,419,000 | 608,933,000 |
| 27 | For the salaries and expenses of the Office of the Minister for Community, Equality and Gaeltacht Affairs, for certain services administered by that Office, and for the payment of certain grants and grants-in-aid | 104,934,000 | 7,898,000 |
| 28 | For the salaries and expenses of the Office of the Minister for Foreign Affairs and Trade, and for certain services administered by that Office, including grants-in-aid and contributions to International Organisations | 172,506,000 | 43,997,000 |
| 29 | For certain Official Development Assistance, including certain grants-in-aid, and for contributions to certain International Organisations involved in Development Assistance and for salaries and expenses in connection therewith | 522,877,000 | 1,153,000 |
| 30 | For the salaries and expenses of the Office of the Minister for Communications, Energy and Natural Resources, including certain services administered by that Office, and for payment of certain grants and sundry grants-in-aid and for the payment of certain grants under cash-limited schemes | 253,473,000 | 241,243,000 |
| 31 | For the salaries and expenses of the Office of the Minister for Agriculture, Food and the Marine, including certain services administered by that Office, and of the Irish Land Commission and for payment of certain grants, subsidies and sundry grants-in-aid and for the payment of certain grants under cash-limited schemes | 1,273,615,000 | 373,892,000 |

| Vote No. | Title | Sums not exceeding | |
|----------|--|--------------------|-----------------------|
| | | Supply Grants | Appropriations-in-aid |
| (1) | (2) | (3) | (4) |
| | | € | € |
| 32 | For the salaries and expenses of the Office of the Minister for Transport, Tourism and Sport, including certain services administered by that Office, for payment of certain grants, grants-in-aid and certain other services | 1,924,047,000 | 433,074,000 |
| 33 | For the salaries and expenses of the National Gallery, including grants-in-aid | 9,847,000 | 253,000 |
| 34 | For the salaries and expenses of the Office of the Minister for Jobs, Enterprise and Innovation, including certain services administered by that Office, for the payment of certain subsidies, grants and a grant-in-aid and for the payment of certain grants under cash-limited schemes .. | 844,841,000 | 55,629,000 |
| 35 | For the salaries and expenses of the Office of the Minister for Arts, Heritage and the Gaeltacht, including certain services administered by that Office, and for payment of certain subsidies, grants and grants-in-aid | 264,099,000 | 4,990,000 |
| 36 | For the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants-in-aid | 678,730,000 | 46,749,000 |
| 37 | For retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, etc., and for sundry contributions and expenses in connection therewith; for certain extra-statutory children's allowances and other payments and for sundry grants | 217,467,000 | 5,921,000 |
| 38 | For the salaries and expenses of the Office of the Minister for Social Protection, for certain services administered by that Office, for payments to the Social Insurance Fund and for certain grants..... | 13,427,412,000 | 221,702,000 |
| 39 | For the salaries and expenses of the Office of the Minister for Health and certain other services administered by that Office, including miscellaneous grants | 343,785,000 | 3,916,000 |
| 40 | For the salaries and expenses of the Health Service Executive and certain other services administered by the Executive, including miscellaneous grants | 12,460,440,000 | 1,482,047,000 |
| 41 | For the provision of certain services in respect of children and youth affairs, including miscellaneous grants and grants-in-aid | 173,843,000 | |

| Vote No. | Title | Sums not exceeding | |
|----------|--|--------------------|-----------------------|
| | | Supply Grants | Appropriations-in-aid |
| (1) | (2) | (3) | (4) |
| | | € | € |
| 42 | For the salaries and expenses of the Office of the Minister for Public Expenditure and Reform, for certain services administered by the Office of the Minister and for payment of certain grants and grants-in-aid | 34,841,000 | 5,639,000 |
| 43 | For the salaries and expenses of the Office of the Minister for Children and Youth Affairs, for certain services administered by that Office, and for the payment of certain grants and grants-in-aid | 221,863,000 | 7,828,000 |
| | Total of Schedule 1 ... | 46,374,724,000 | 4,041,379,000 |

Section 2.

SCHEDULE 2

DEFERRED SURRENDER RELATING TO CAPITAL SUPPLY SERVICES

Schedule of sums included in *Schedule 1* to this Act which the Minister for Finance may determine by order under section 91 of the Finance Act 2004 will be available for application towards making good supply in the year ended 31 December 2012 for the capital supply services and purposes in the Votes and corresponding Titles mentioned in *columns (1)* and *(2)*.

| Vote No. | Title | Sums for which surrender is deferred |
|----------|---|--------------------------------------|
| (1) | (2) | (3) |
| | | € |
| 10 | For the salaries and expenses of the Office of Public Works; for services administered by that Office including the National Procurement Service, for payment of certain grants and for the recoupment of certain expenditure..... | 8,000,000 |
| 19 | For the salaries and expenses of the Office of the Minister for Justice and Equality, Probation Service staff and of certain other services including payments under cash-limited schemes administered by that Office, and payment of certain grants and grants-in-aid | 460,000 |
| 25 | For the salaries and expenses of the Office of the Minister for the Environment, Community and Local Government, including grants to Local Authorities, grants and other expenses in connection with housing, water services, miscellaneous schemes, subsidies and grants | 34,000,000 |
| 28 | For the salaries and expenses of the Office of the Minister for Foreign Affairs and Trade, and for certain services administered by that Office, including grants-in-aid and contributions to International Organisations..... | 370,000 |
| 30 | For the salaries and expenses of the Office of the Minister for Communications, Energy and Natural Resources, including certain services administered by that Office, and for payment of certain grants and sundry grants-in-aid, and for the payment of certain grants under cash-limited schemes | 15,800,000 |
| 31 | For the salaries and expenses of the Office of the Minister for Agriculture, Food and the Marine, including certain services administered by that Office, and of the Irish Land Commission and for payment of certain grants, subsidies and sundry grants-in-aid and for the payment of certain grants under cash-limited schemes | 26,900,000 |
| 32 | For the salaries and expenses of the Office of the Minister for Transport, Tourism and Sport, including certain services administered by that Office, for payment of certain grants, grants-in-aid and certain other services | 8,700,000 |
| 34 | For the salaries and expenses of the Office of the Minister for Jobs, Enterprise and Innovation, including certain services administered by that Office, for the payment of certain subsidies, grants and a grant-in-aid, and for the payment of certain grants under cash-limited schemes | 18,125,000 |

| Vote No. | Title | Sums for which surrender is deferred |
|----------|---|--------------------------------------|
| (1) | (2) | (3) |
| 36 | For the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office, for the pay and expenses of the Defence Forces; and for payment of certain grants-in-aid | 500,000 |
| 38 | For the salaries and expenses of the Office of the Minister for Social Protection, for certain services administered by that Office, for payments to the Social Insurance Fund and for certain grants | 805,000 |
| 39 | For the salaries and expenses of the Office of the Minister for Health and certain other services administered by that Office, including miscellaneous grants | 1,500,000 |
| | Total of Schedule 2 ... | 115,160,000 |