



Appropriations-in-Aid 2019-2024

Key Messages

- Appropriations-in-Aid (A-in-A) can be categorised under (i) Pay, (ii) Non-Pay, and (iii) Pensions. Pay and Pension A-in-A generally reflect deductions in respect of pay and pension contributions for public servants, while Non-Pay A-in-A tend to reflect charges/fees for specific public services.¹
- In 2024, €16.816 billion A-in-A receipts are projected (including the Social Insurance Fund (SIF) and the National Training Fund (NTF)).
- Excluding the SIF and the NTF, €3.215 billion A-in-A are projected in 2024, which includes €1.474 billion of Non-Pay.
- Vote 30 - Agriculture, Food and the Marine has the highest Non-Pay A-in-A (€0.427 billion), followed by Vote 38 - Health (€0.418 billion), and Vote 37 - Social Protection (€0.318 billion).
- Just ten subheads are projected to make up 73% of the total Non-Pay A-in-A in 2024.
- The SIF A-in-A are projected at €12.683 billion in 2024, an increase of €0.962 billion (8%) from 2023, while the NTF A-in-A are projected at €0.920 billion, an increase of €0.019 billion (2%) year on year.
- Between 2019 and 2024, the SIF A-in-A increased by €2.7 billion (28%) while the NTF A-in-A has increased by €0.4 billion (81%).

Overview

The aim of this short note is to provide an overview of Appropriations-in-Aid (A-in-A) for years 2019-2024 which builds upon previous work of the PBO, specifically [Appropriations-in-Aid in the Revised Estimates for Public Services](#) (2018). This note is accompanied by an interactive data visualisation which can be found [here](#).

Appropriations-in-Aid

Appropriations-in-Aid are receipts (revenue) generated by a Vote which are retained within the Vote and offset against gross expenditure. As a result, A-in-A affect the amount of the net allocation received by the Vote, as approved by Dail Éireann in the annual Estimates process.² A-in-A include certain charges collected by Government Departments and

¹ Department of Public Expenditure, NDP Delivery and Reform, [Public Financial Procedures](#) (2012).

² Parliamentary Budget Office, [Appropriations-in-Aid in the Revised Estimates for Public Services](#) (2018).

Agencies, such as broadcasting licence fees, certain EU receipts as well as receipts from passports, visas, and other consular services.³

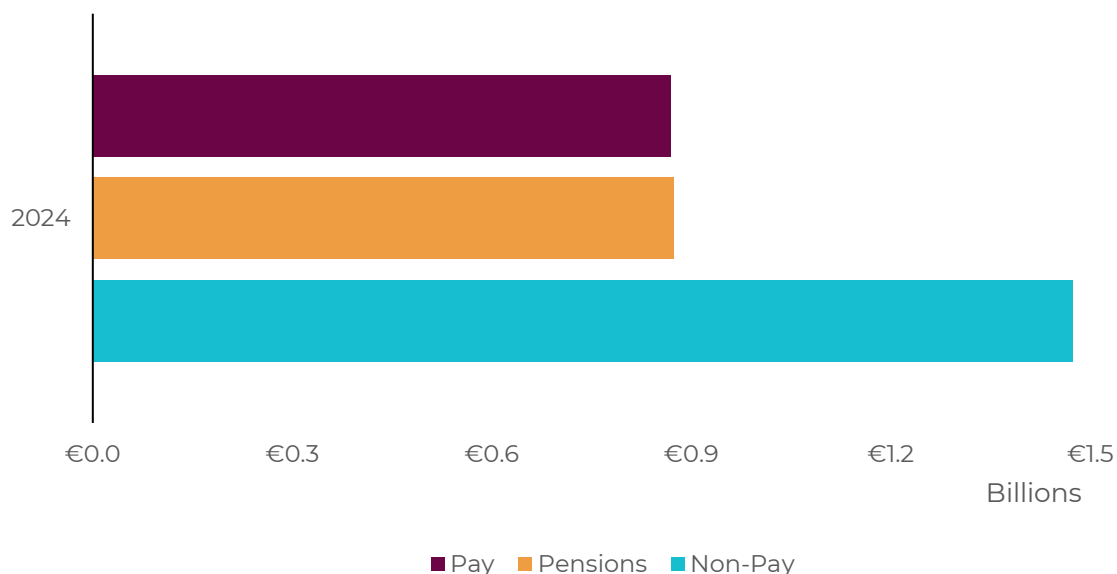
Appropriations-in-Aid in 2024

In 2024, A-in-A receipts are projected to exceed €16.8 billion.⁴ When the €12.682 billion from the Social Insurance Fund (SIF) and €0.920 billion from the National Training Fund (NTF) are excluded, the remaining A-in-A amount to ~€3.215 billion. This consists of:

- Pay €0.868 billion;
- Pension €0.872 billion; and
- Non-Pay €1.474 billion (including Capital €0.041 billion).

The 2024 Non-Pay amount of €1.474 billion in A-in-A is concentrated in small number of Votes, with Vote 30 - Agriculture, Food and the Marine having the highest Non-Pay A-in-A (€0.427 billion),⁵ followed by Vote 38 - Health (€0.418 billion) and Vote 37 - Social Protection (€0.318 billion).⁶

Figure 1: Breakdown of projected A-in-A in 2024 (excluding SIF & NTF)



Source: PBO based on Department of Public Expenditure, NDP Delivery and Reform, 'DataBank' (Accessed 15 February 2024).

³ Parliamentary Budget Office, [Overview of the Revised Estimates for Public Services 2024](#) (2024) p.25.

⁴ Slide 5 of the accompanying data visualisation shows the breakdown of the projected A-in-A by Vote Group.

⁵ The single largest component of this is €300 million from the European Agricultural Fund for Rural Development.

⁶ For a more detailed analysis see slide 6 in the accompanying data visualisation.

Non-Pay, Pay, and Pensions A-in-A

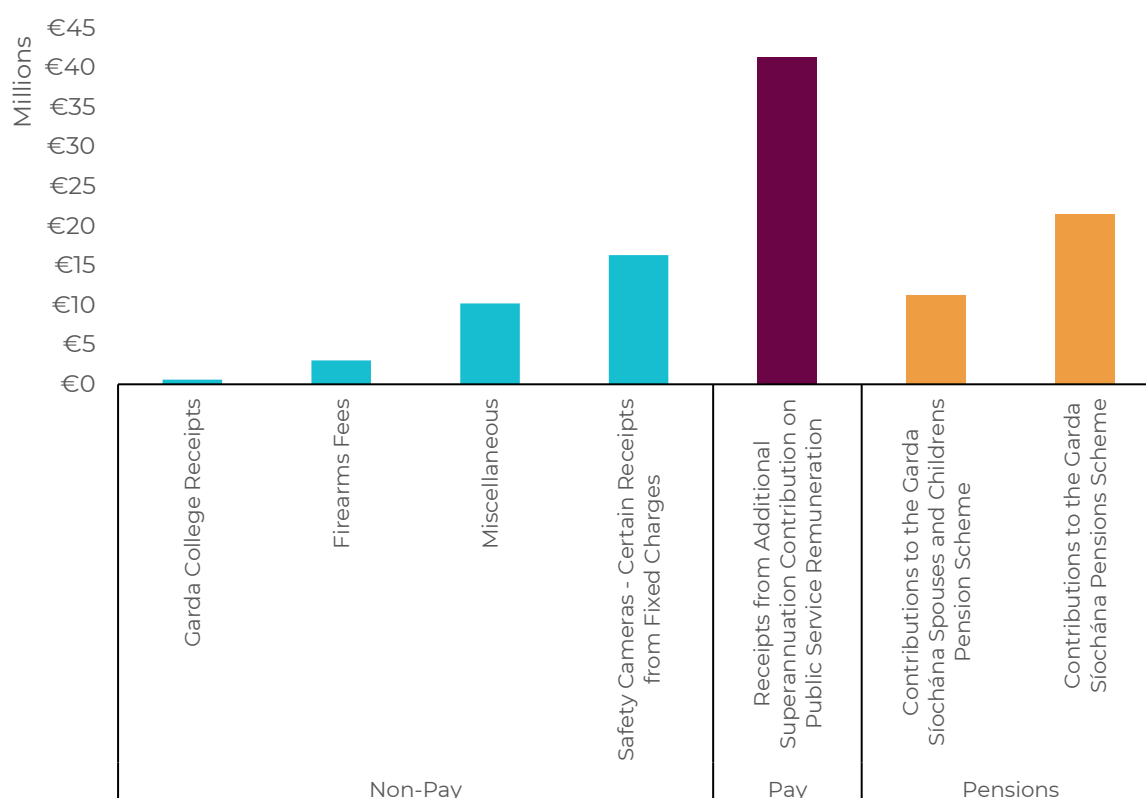
In general terms, A-in-A receipts can be categories into three headings:

- **Non-Pay** A-in-A are attributed to certain service charges and fees and also include certain EU funding;
- **Pay** A-in-A are attributed to 'Receipts from Additional Superannuation Contribution on Public Service Remuneration'; and
- **Pensions** A-in-A refer to receipts from Contributions to Pension Schemes.

Figure 2 illustrates the various A-in-A headings (as above) in Vote 24 – An Garda Síochána for 2024. In 2024, the Garda Síochána Vote has projected total A-in-A of just over €104 million.

- Most of the A-in-A income to An Garda Síochána for 2024 is forecast to come from Pay⁷ (40%),
- Non-Pay A-in-A make up about 29% of forecast 2024 income, and
- Pensions making up the balance (~31%) of forecast 2024 income.

Figure 2: A-in-A for An Garda Síochána in 2024 (forecast)



Source: PBO based on Department of Public Expenditure, NDP Delivery and Reform, [Revised Estimate for Public Services 2024](#) (2023).

⁷ Additional Superannuation Contribution (ASC) replaced the Pension Related Deduction, introduced in 2009 as a temporary measure. See Gov.ie, '[Additional Superannuation Contribution \(ASC\)](#)' (2023).

A-in-A as a percentage of gross spending (excluding SIF & NTF)

As A-in-A affect the net allocation required for a Vote, increases in revenue arising from A-in-A reduce the funding needed from the Central Fund. Likewise, a decrease in A-in-A means a Vote would require additional funds from the Central Fund.⁸ A-in-A as a percentage of gross spending measures the proportion of spending that a Vote can offset by Appropriations-in-Aid.

Table 1 shows the Appropriations-in-Aid as a percentage of gross spending for Votes with the largest A-in-A (excluding SIF & NTF). As can be seen in Table 1, certain Votes have a higher proportion of their gross spending reduced by A-in-A, for e.g., Vote 30 - Agriculture, Food and the Marine at 22.34% in 2024.

Table 1: A-in-A as a percentage of gross spending (excluding SIF & NTF)

Vote	2019	2020	2021	2022	2023	2024
Vote 20 - Garda Síochána	6.76%	6.08%	6.11%	6.06%	4.63%	4.42%
Vote 24 - Department of Justice	16.87%	18.08%	19.38%	20.62%	17.19%	15.21%
Vote 26 - Education	4.93%	4.13%	4.10%	4.02%	3.49%	3.56%
Vote 30 - Agriculture, Food and the Marine	23.76%	23.19%	22.84%	21.59%	17.40%	22.34%
Vote 32- Enterprise, Trade and Employment	6.35%	2.82%	6.72%	8.88%	4.44%	5.90%
Vote 33 - Tourism, Culture, Arts, Gaeltacht, Sports and Media	7.69%	24.12%	21.60%	19.34%	21.69%	17.61%
Vote 34 - Housing, Local Government and Heritage	1.60%	1.05%	1.28%	1.27%	1.19%	1.03%
Vote 37 - Social Protection	2.05%	1.22%	2.39%	2.75%	2.11%	2.54%
Vote 38 - Health	2.66%	2.34%	2.22%	1.94%	2.05%	1.85%
Vote 45 - Further and Higher Education	-	4.18%	4.29%	2.81%	2.44%	2.33%

Source: PBO based on Department of Public Expenditure, NDP Delivery and Reform, 'Databank' (Accessed 21 February 2024).

⁸ Parliamentary Budget Office, [Overview of the Revised Estimates for Public Services 2024](#) (2024) p.25.

Slide 9 in the accompanying data visualisation illustrates total A-in-A (excluding SIF & NTF) as a percentage of gross spending, highlighting the decrease between 2019 (5.07%) and 2024 (3.89%). This decrease is attributable to the significant increase in gross spending compared to the steadier increase in A-in-A from 2019 to 2024:

- Gross spending increased by ~€25.809 billion (45.38%); and
- A-in-A increased by €0.333 billion (11.59%).⁹

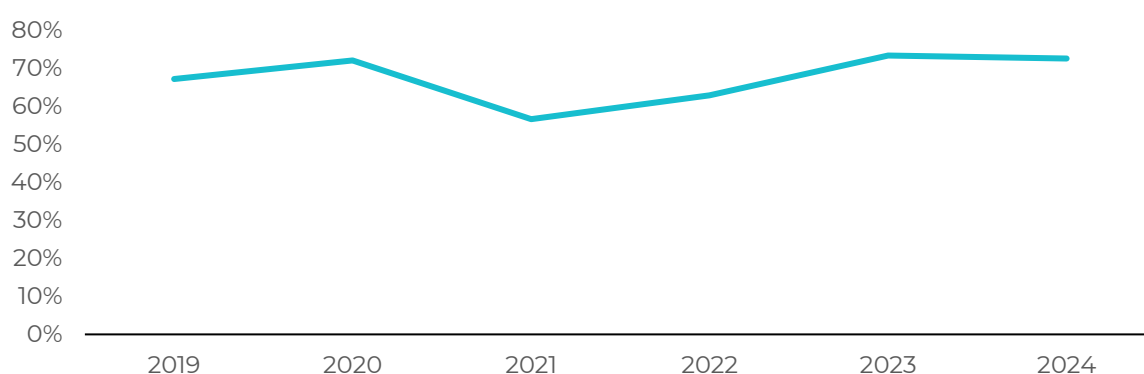
Notably, A-in-A (excluding SIF & NTF) are increasing at a far slower pace than general spending. This divergence may also be the result of minimal changes or revisions taking place to various charges.

Most significant Non-Pay A-in-A subheads (in terms of € value)

A small number of A-in-A subheads make up a significant portion of the overall Non-Pay total. Some examples of these subheads include broadcasting licence fees and receipts from passports, visas, and other consular services.¹⁰ Slide 10 of the accompanying data visualisation shows how the ten most significant A-in-A subheads (in terms of € value) have increased or decreased from 2019 to 2024.¹¹

As can be seen in Figure 3 below, in 2019 just ten subheads attributed to 67% of the overall Non-Pay total. The same receipts are forecast to make up 73% of the total Non-Pay A-in-A in 2024.

Figure 3: Most significant Non-Pay A-in-A subheads as a % of total Non-Pay



Source: PBO based on Department of Public Expenditure, NDP Delivery and Reform, 'Databank' (Accessed 21 February 2024).

⁹ Both figures exclude spending from the Social Insurance Fund and the National Training Fund.

¹⁰ Full list of the ten subheads used for the calculations can be found on slide 10 of the accompanying data visualisation. Parliamentary Budget Office, [Appropriations-in-Aid 2019-2024 Data Visualisation](#) (2024).

The Social Insurance Fund (SIF) and the National Training Fund (NTF)

Spending from the Social Insurance Fund (SIF) and the National Training Fund (NTF) are accounted for as an A-in-A.^{12,13} In 2024 the SIF A-in-A are projected at €12.683 billion, an increase of €0.962 billion (8%) from 2023, while the NTF A-in-A are estimated at €0.920 billion, an increase of €0.019 billion (2%) year on year.

The SIF is primarily funded by Pay Related Social Insurance (PRSI) contributions and comprises of two accounts:

- A current account managed and controlled by the Minister for Employment Affairs and Social Protection; and
- An investment account managed and controlled by the Minister for Finance, which holds current reserves required to meet future SIF shortfalls.

For a more detailed overview of the Social Insurance Fund see previous work of the PBO, [An overview of the Social Insurance Fund \(SIF\)](#) (2018) and [Social Insurance Fund Administration](#) (2024).

The NTF supports the training of those in employment, those seeking employment and to support lifelong learning. The NTF is funded by a levy on employers, which is collected through the PAYE/PRSI system and transferred monthly to the Department of Further and Higher Education, Research, Innovation and Science (DFHERIS) by the Department of Social Protection (DSP).

For more information on the NTF see PBO, [An Overview of the National Training Fund \(NTF\)](#) (2023).

¹² Parliamentary Budget Office, [Overview of the Revised Estimates for Public Services 2024](#) (2024) p.25.

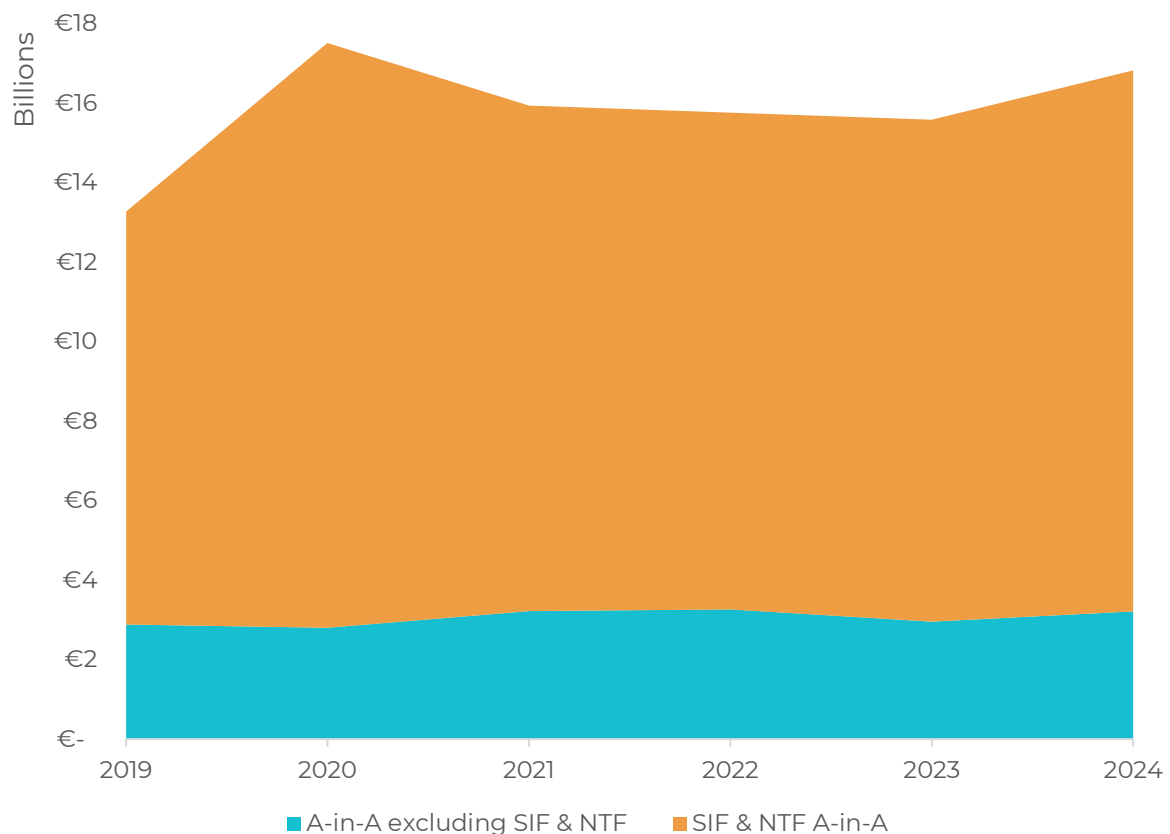
¹³ In the case of the SIF, this is only true where the spending is met from its own resources. If the SIF received a subvention, this spending would form part of Voted spending and be accounted for as such. See PBO, [An overview of the Social Insurance Fund \(SIF\)](#) (2018), and PBO, [Pre-Budget 2023 PBO Commentary](#) (2022) pp.27-9.

Figure 4 shows the combined SIF and NTF A-in-A in contrast to the other remaining A-in-A receipts from 2019 to 2024 (projected), noting that:

- The combined A-in-A from SIF and NTF increased by €3.21 billion (31%); and
- The remaining A-in-A (excluding SIF & NTF) increased by €0.33 billion (12%).

Figure 4 illustrates the fluctuations of the combined SIF and NTF A-in-A in comparison to the steadier growth of the other remaining A-in-A between 2019 and 2024. The chart shows the peaks and troughs of the combined SIF and NTF A-in-A, highlighting the volatile nature of these funds while the growth of the other remaining A-in-A is significantly more static.

Figure 4: Comparison of combined SIF & NTF to remaining other A-in-A



Source: PBO based on Department of Public Expenditure, NDP Delivery and Reform, 'Databank' (Accessed 29 February 2024).

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