



Tithe an
Oireachtais
Houses of the
Oireachtas

An Oifig Buiséid Pharlaiminteach Parliamentary Budget Office Year-in-Review: 2023

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Séanadh

Is í an Oifig Buiséid Pharlaiminteach (OBP) a d'ullmhaigh an doiciméad seo mar áis do Chomhaltaí Thithe an Oireachtais ina gcuid dualgas parlaiminteach. Ní bheartaítear é a bheith uileghabhálach ná críochnúil. Féadfaidh an OBP aon fhaisnéis atá ann a bhaint as nó a leasú aon tráth gan fógra roimh ré. Níl an OBP freagrach as aon tagairtí d'aon fhaisnéis atá á cothabháil ag tríú páirtithe nó naisc chuig aon fhaisnéis den sórt sin ná as ábhar aon fhaisnéise den sórt sin. Tá baill foirne an OBP ar fáil chun ábhar na bpáipéar seo a phlé le Comhaltaí agus lena gcuid foirne ach ní féidir leo dul i mbun plé leis an mórphobal nó le heagraíochtaí seachtracha.

Is de chineál ginearálta í an Fhaisnéis. Baineann éiginnteacht le ráitis réamhbhreathnaitheacha agus d'fhéadfadh go dtiocfaidh nithe suntasacha chun cinn mar thoradh ar an bhFaisnéis. Ní sholáthraítear ráiteas cinntitheach leis an bhFaisnéis i ndáil le haon saincheist ar leith nó i ndáil le himthoisc phearsanta. Ní comhairle atá san Fhaisnéis. Ní mór a dheimhniú duit féin go bhfuil an Fhaisnéis a sholáthraímidne, an Oifig Buiséid Pharlaiminteach agus Coimisiún an Oireachtais (lena n-áirítear seirbhísigh, gníomhairí agus conraitheoirí na hOifige agus an Choimisiúin) oiriúnach agus iontaoifa. Ní ghlacaimid aon fhreagracht as cruinneas ná oiriúnacht, ná eile, na Faisnéise agus ní thugaimid aon ráthaíocht ná aon ghealltanas ná aon bharánta i leith an chéanna; ná go mbeidh ár leathanaigh ghréasáin nó an Fhaisnéis nó ábhar eile saor ó earráidí, saor ó víris nó saor ó shárú. Ní ghlacaimid aon dlíteanas (lena n-áirítear i leith éilimh maoine intleachtúla) a eascróidh as aon ábhar tríú páirtí nó aon suíomh gréasáin tríú páirtí a gcuirfimid nasc ar fáil chuige nó dá ndéanfaimid tagairt. Ní ghlactar le haon dlíteanas ar bith, a mhéid is mó a cheadaítear faoin dlí is infheidhme nó (i) as aon iontaoibh a chuirfear san Fhaisnéis nó san ábhar ar ár leathanaigh ghréasáin nó (ii) as aon chaillteanas nó damáiste a eascróidh as an úsáid a bhainfidh tú as na leathanaigh ghréasáin sin nó i dtaca leis an úsáid sin. Féach ár [bhFógra Séanta cuimsitheach anseo](#). I gcás aon easaontacht a bheith idir an Séanadh seo agus ár bhFógra Séanta cuimsitheach, is ag an gceann deireanach a bheidh an forlámhas.

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Foreword



**Annette Connolly,
Director of the
Parliamentary Budget
Office.**

The Parliamentary Budget Office (PBO) provides tailored support, advice and analysis on economic and fiscal matters to the Houses of the Oireachtas. The wide range of support and research is evidenced in the range of publications produced by the PBO in 2023.

The PBO had an eventful and productive year in 2023. The costing services expanded significantly and the number of completed costing requests rose substantially from 38 requests in 2022 to 74 requests in 2023. The PBO also created several important economic models that support these analyses.

The PBO also produced a high volume of publications in 2023 including 37 reports (briefing papers and analytical notes) and 29 data visualisation/infographics. In addition to its publications, the PBO provided direct responses to members' queries, engaged with and provided support to Oireachtas Committees and arranged for a number of presentations and workshops within the Oireachtas.

This report provides a detailed list of all the PBO's publications in 2023 and in early 2024. The report itemises these publications by topic to assist members of the Oireachtas.

On behalf of the PBO, I would like to thank everyone in the Oireachtas for engaging with the service in 2023. I would also like to thank Governmental Departments, their staff and other research bodies for their assistance to the PBO throughout 2023.

Finally, I would like to thank the staff of the PBO for their continuous dedication and effort in providing an essential service to the Oireachtas. The PBO looks forward to continuing to support the Oireachtas in 2024.

A handwritten signature in dark ink that reads 'Annette Connolly' in a cursive script.

Annette Connolly

Director of the Parliamentary Budget Office

Introduction

The Parliamentary Budget Office (PBO) was established on a statutory basis by the [Houses of the Oireachtas Commission \(Amendment\) Act 2018](#). The objective of the Parliamentary Budget Office (PBO) is to support the Houses of the Oireachtas and its Committees in relation to fiscal issues and the management of the public finances.

The office is independent and impartial, staffed by specialist civil servants, and provides expert advice and analysis to the Houses. The PBO provides a range of services to the Oireachtas including:

- Committee briefing
- Research Requests
- Workshops / Advice
- Policy Costing Services

The PBO has two units, an economic and fiscal analysis unit, and a costing and modelling unit.

Economic and fiscal analysis unit

The economic and fiscal analysis unit is responsible for budgetary research and analysis, encompassing the examination of expenditure and taxation, economic research, public finance management and EU Semester and fiscal rules.

The unit provides regular briefings to both Committees and to individual members upon request.

Costing and modelling unit

The costing and modelling unit is dedicated to conducting comprehensive policy costing analyses and in-depth budgetary research for Members and parties. In 2023, the costing and modelling unit increased its economic modelling capacity, enhancing its services provision. In 2023, the unit provided 74 confidential costing analyses to members (vs 38 in 2022).

For further details the PBO's Policy Costing Service Guidelines click [here](#).

- To access to the PBO's costing template [click here](#).
- For details on the PBO's costing process and its prioritisation framework [click here](#).
- To contact the Costing Unit, please send an email to: pbocostings@oireachtas.ie.

In 2023, the unit also focused on enhancing the PBO's analytical capabilities through several key initiatives:

- Debt Sustainability Analysis (DSA) framework development, including transitioning to the R programming language and creating an [interactive DSA interface](#).
- Building the organization's first microsimulation model to analyse [excise, VAT, and carbon tax](#).
- Developing a set of macroeconomic forecasting models utilising a [BVAR framework and machine learning techniques](#).
- Customising microsimulation models for specific purposes, such as assessing changes to Carer's Allowance and the Universal Social Charge (USC).

The Parliamentary Budget Office 2023 Statistics

A summary of the PBO's work in 2023 is detailed below.

▪ Briefing Papers/ Commentaries:	18
▪ Notes:	17
▪ Analytical notes/ working papers:	2
▪ Analytical tools (including models):	26
▪ Data visualisations presentations/ infographics:	29
▪ Costing requests completed:	74
▪ Briefings to Oireachtas Committees:	5
▪ Oireachtas presentations to members/ staff:	4
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How to read this report

The purpose of this report is to provide a summary of PBO publications in 2023. In 2023, the PBO published a variety of publications including:

- Reports (briefing papers, analytical notes etc)
- Online Fiscal Monitors
- Dashboards
- Calculators / Analytical tools
- Public releases of policy costings

This report sets out the PBO's publications in 2023 under a series of topics.

The report also includes recent PBO publications published in Q1 2024.

If reading online, readers can access the publication by clicking the associated link.

If readers are reading a printed copy, it is advised to access the PBO's website and search its [publications page](#).

Readers can also request to be added to the PBO's subscription list [here](#).

Explainer Papers

The PBO published a series of papers in 2023 introducing and explaining key economic terms and topics.

Introduction to the Irish economy: Fiscal Policy [[access here](#)] Published 02 February 2023.

Introduction to the Irish economy: Economic Growth [[access here](#)] Published 06 March 2023.

Introduction to the Irish economy: Inflation [[access here](#)] Published 21 March 2023.

Introduction to the Irish economy: Unemployment [[access here](#)] Published 30 March 2023.

The Business Cycle [[access here](#)] Published 03 May 2023.

Introduction to the Irish economy: Monetary Policy [[access here](#)] Published 23 May 2023.

Budgetary Cycle

The Irish Budgetary Calendar is closely aligned with the European Union budgetary calendar. For more examination, please see the PBO's previous paper [Budgetary Cycle](#) (2021).

To assist Members in undertaking oversight responsibilities in examining relevant budgetary publications the PBO published the following Papers:

Budget 2023

PBO Assessing the Uncertainty of Budget 2023 Costings: A Scorecard Approach [\[access here\]](#) Published 26 January 2023.

This paper examines policy costings published by Government with respect of Budget 2023 and provides a scorecard assessment to identify and rank multiple types of uncertainty.

Iar-Buiséad 2023 Grafaic Faisnéise ar an bhFiachas [\[access here\]](#)

Foilsithe ar an tríú lá de mhí Eanáir.

Sa ghrafaic faisnéise seo, leagtar amach riocht fiachais na hÉireann faoinar cuireadh bonn eolais ag meastacháin a d'fhoilsigh an Roinn Airgeadais i mBuiséad 2023 agus Áireamhán Anailísithe Inbhuanaitheachta Fiachais (AIF) de chuid OBP. Ina theannta sin, déantar anailís íogaireachta sa doiciméad seo ar inbhuanaitheacht fhiachas poiblí na hÉireann.

An Analysis of Equality Budgeting Content in the Revised Estimates for Public Services 2023 [\[access here\]](#) Published 11 September 2023.

This briefing paper provides a high-level overview of the Equality Budgeting Objectives and Performance Indicators within the *Revised Estimates for Public Services 2023*.

- A brief overview of Equality Budgeting in Ireland,
- A breakdown of Equality Metrics by Vote Groups, and
- A case study on the Vote (Children, Equality, Disability, Integration and Youth) with the highest number of equality budgeting objectives and indicators.

Stability Programme Update

Stability Programme Update 2023 [[access here](#)] Published 26 April 2023.

The document provides an overview of the changes to the economic and fiscal forecasts and highlights the key tax and spending issues. The Draft Stability Programme Update 2023 highlights some of the challenges facing the public finances and presents Ireland's new economic forecasts.

PBO Debt Sustainability Analysis Calculator SPU 2023 [[access here](#)]

Published 15 May 2023.

This tool allows users to input their own revenue and spending projections from 2023 to 2053, highlighting how changes to fiscal plans would affect the debt to GDP/GNI* trajectory.

In addition, the calculator can be used to model Ireland's exposure to uncertain GDP (or GNI*) growth and interest rate risks. With sliders and dropdown boxes, it allows the user to see for themselves how different interest rates and other inputs would affect projected debt servicing costs and budget balances. The pre-set model values are based on the Government's Spring forecasts included in SPU 2023.

Interest Rate Risk – DSA Calculator - SPU 2023 [[access here](#)] Published 15 May 2023.

The Interest Rate Risk – DSA Calculator provides a snapshot of how changes to the interest rate would affect Ireland's debt servicing costs and the debt to GDP/GNI* ratio. It highlights graphically how a hypothetical increase in the interest rate would impact on the sustainability of Ireland's debt.

SPU 2023: Debt Infographic [[access here](#)] Published 23 May 2023.

This infographic provides key information and analysis regarding Ireland's debt position. It is informed by estimates published by the Department of Finance in the Stability Programme Update (SPU) 2023 and the PBO's own Debt Sustainability Analysis (DSA) Calculator. This document also provides a sensitivity analysis of the sustainability of Irish public debt for changes to tax revenue and interest rates.

Public Service Performance Report 2022

The Government's Public Service Performance Report 2022: A PBO Analysis [[access here](#)] Published July 2023.

This paper provides a high-level overview of the Public Service Performance Report 2022 (June 2023) which provides a summary of key outputs for Votes and Programmes through a series of performance indicators.

Budget 2024

Pre-Budget Commentary 2024 [[access here](#)] Published 27 September 2023.

This paper provided an overview of the Economic and Fiscal outlook in advance on Budget 2024.

Pre-Budget 2024: Current Fiscal Assessment and Long-Term Issues [[access here](#)] Published 27 September 2023.

The paper provided an overview of the current fiscal outlook and fiscal sustainability, and the long-term risks associated with Budget 2024.

Preliminary Review of Budget 2024 [[access here](#)] Published 11 October 2023.

The PBO's Preliminary Review of Budget 2024 was published on Budget Day and provides an overview of the fiscal measures introduced in the Budget.

DSA Calculator Dashboard Explainer Guide 2023 [[access here](#)] Published 7 November 2023.

Debt Sustainability Analysis (DSA) assesses how a nation's current level of debt and potential borrowing affects its present and future capacity to meet debt servicing obligations, especially in light of macroeconomic developments and shocks.

The explainer guide presents walk-through examples where spending is increased by 1% and also when the "windfall" corporation tax receipt disappears, to showcase how the Calculator works.

PBO Debt Sustainability Analysis Calculator Budget 2024 [[access here](#)] Published 7 November 2023.

This user-friendly calculator dashboard allows users to assess the debt implications of policy proposals, including scenarios with economic growth and interest rate shocks. It provides valuable insights into how different budgetary choices may influence debt sustainability and compliance with the EU fiscal rules in future years.

Grafaic Faisnéise maidir le Fiachais OBP Buiséad 2024 [[access here](#)]

Foilsithe ar an ochtú lá is fiche de Mhí na Samhna

Soláthraítear faisnéis agus anailís ríthábhachtach leis an ngrafaic faisnéise seo maidir le riocht fiachais na hÉireann. Tá na meastacháin a foilsíodh i mBuiséad 2024 agus i Ríomhaire na hAnailíse ar Inbhuanaitheacht an Fhiachais (AIF) de chuid OBP féin mar bhonn eolais léi. Soláthraítear chomh maith sa doiciméad seo anailís íogaireachta ar inbhuanaitheacht

fhiachas poiblí na hÉireann maidir le hathruithe ar ioncam cánach agus rátaí úis.

PBO Debt Infographic Budget 2024 [[access here](#)] Published 28 November 2023.

This infographic provides key information and analysis regarding Ireland's debt position. It is informed by estimates published in Budget 2024 and the PBO's own Debt Sustainability Analysis (DSA) Calculator. This document also provides a sensitivity analysis of the sustainability of Irish public debt for changes to tax revenue and interest rates.

PBO Accessing the Uncertainty of Budget 2024 Costings: A Scorecard Approach [[access here](#)] Published 7 February 2024.

This paper examines policy costings published by Government with respect of Budget 2024 and provides a scorecard assessment to identify and rank multiple types of uncertainty.

Fiscal Oversight

Fiscal Monitor: Visual Presentation and Analysis

The Government reports monthly on the money it collects and spends through the Department of Finance's Fiscal Monitor. With our special series on the Fiscal Monitor, we use data visualisation to complement the Department of Finance data and highlight areas of importance and emerging trends.

- Fiscal Monitor March 2023 [[access here](#)]
- Fiscal Monitor April 2023 [[access here](#)]
- Fiscal Monitor May 2023 [[access here](#)]
- Fiscal Monitor June 2023 [[access here](#)]
- Fiscal Monitor July 2023 [[access here](#)]
- Fiscal Monitor August 2023 [[access here](#)]
- Fiscal Monitor October 2023 [[access here](#)]
- Fiscal Monitor November 2023 [[access here](#)]

PBO Note on Proposed new EU Fiscal Rules (EU Economic Governance Framework) [[access here](#)] Published 13 February 2023.

An Overview of the PBO Costing Process and our Prioritisation Framework [[access here](#)] Published 16 February 2023.

This document provides greater transparency around the PBO's policy costing-related processes. We explain how the costing process works, the factors impacting likely response times, and how costing requests are prioritised internally.

Public Service Staffing and Pay 2023 [[access here](#)] Published 20 February 2023.

An Insight into the labour market from 2019-2022 [[access here](#)] Published 07 March 2023.

An Overview of Current and Capital Spending within Government Expenditure [[access here](#)] Published 05 May 2023.

This note provides an overview of current and capital components of Government spending. Government spending tends to be pro-cyclical, increasing in times of economic growth, and decreasing when the economy contracts.

Measuring the Cost of Public Service Provision: Gross and Net Spending in Ireland [[access here](#)] Published 13 June 2023.

Regional GDP Across OECD Countries 2020 [[access here](#)] Published 8 September 2023.

This dashboard allows users to compared GDP at regional level across OECD Countries in 2020. Please note the warning attached to the assessment of GDP in Ireland compared to elsewhere.

An Analysis of Government Expenditure on Irish State Pensions [[access here](#)] Published 24 November 2023.

This paper looks at the current state of play in the State Pension system, the trends which have developed since 2012, and the projected changes which will impact pensions in the decades to come.

Public Service Staffing and Pay 2024 [[access here](#)] Published 23 January 2024.

Existing Level of Service (ELS) Explained [[access here](#)] Published 8 February 2024.

Finance and Taxation

An Overview of the Central Fund: What it is and how it operates [[access here](#)] Published 11 July 2023.

This paper addresses:

- The Central Fund (also known as the Exchequer),
- The elements of Government spending which do not go through the Central Fund, and
- What funds go into the Central Fund (receipts), and where those Funds are spent (issues).

Recent Reforms to European Union Value Added Tax 2020-2022 [[access here](#)] Published 12 September 2023.

This briefing note provides a short overview of recent reforms to VAT in the European Union from 2020 to 2022.

Ireland's Banking Levy 2014-2023 [[access here](#)] Published 20 September 2023.

This note provides an overview of the “Further levy on certain financial institutions”, also known as the “Bank Levy”. This note outlines a brief description and history and current context of Ireland’s Bank Levy, insights into its financial contribution to the Exchequer, comparisons with other OECD countries levies, and considerations related to bank-specific taxes and levies more broadly.

Income Tax in Ireland - Budget 2024 [[access here](#)] Published 05 October 2023.

This dashboard contains 3 tabs:

- Income tax rates in Ireland compared to other OECD Countries, in particular OECD EU members, in addition to Government expenditure per capita (PPP). This is designed to assess if Ireland is a high-income tax and/or high public expenditure Country, relative to others.
- Revenue income tax distribution data, showing the progressivity of the Irish income tax system.
- Distributional impacts, by disposable household income decile, of potential Budget 2024 changes to income tax, USC and PRSI. In general, income tax and USC cuts are regressive, benefitting middle- and upper-income households more than lower income households, although results should be framed in the context of the preceding analysis.

Finance (No.2) Bill 2023: Budgetary Issues [[access here](#)] Published 08 November 2023.

This briefing paper analyses measures contained in the Finance Bill that the PBO believes could have a budgetary impact. It provides an overview of these measures, including information on possible cost, policy background and policy impact.

Where am I on the 2022 distribution of earnings in Ireland, by County and Sex? [[access here](#)] Published 13 December 2023.

This tool allows users to enter their own annual gross earnings in 2022, and County of residence & sex, to determine where on the PAYE earnings distribution they are in 2022, Nationally and by County/sex. All data are taken from the CSO.

EVE: a model of indirect taxes using household micro-data [[access here](#)] Published 20 February 2024.

This PBO Working Paper documents the Expenditure, VAT and Excise (EVE) model developed by the PBO. EVE can be used to analyze the cost and distributional effect of indirect taxes such as VAT, excise duties and the carbon tax.

Social Protection

Costing Analysis on Abolishing the Means Test for the Carer's Allowance [[access here](#)] Published 30 May 2023.

This costing analysis estimates the cost of abolishing means testing from the Carer's Allowance scheme. The analysis uses recipient data made available from Department of Social Protection on welfare schemes related to carers, and supplements with analysis from household survey data.

Costing Analysis on Alterations to Income Disregards in the Means Test for the Carer's Allowance [[access here](#)] Published 15 June 2023.

This costing analysis examines the cost of increases to the income disregards within the means test for the Carer's Allowance scheme. The analysis develops a bespoke microsimulation model of the Carer's Allowance scheme using households survey data.

Jobseeker's Replacement Rates, Exchequer Impact & Childcare Subsidy Calculator [[access here](#)] Published 10 July 2023.

This dashboard contains three elements:

- 2023 replacement rates for jobseekers and one parent families. This is an update to 2022 rates published last year by the PBO.
- Exchequer impact of moving from welfare to work, by household type at three potential earnings levels. This estimates the immediate direct full year savings to the Exchequer of moving households from welfare to employment.
- National Childcare Scheme subsidy calculator – this allows users to choose alternative potential subsidy rates to assess the impact on the total amount payable to households per week.

EU Lone Parent Household Income 2022 [[access here](#)] Published 08 September 2023.

This dashboard shows the average household income of lone parent households across the EU in 2022. This is useful reference material for the childcare subsidy dashboard and an upcoming PBO analysis of child benefit compared to qualified child increase and working family payment policy options.

National Childcare Scheme Hourly Subsidy Policy Options [[access here](#)] Published 08 September 2023.

This dashboard allows users to compare different policy options re: changes to NCS subsidies, showing for instance that targeting maximum

subsidies may be more progressive than targeting the universal subsidy rate.

Child Benefit Increases and Alternative Policy Options: Costs and Distributional Impacts [[access here](#)] Published 21 September 2023.

This dashboard shows potential options in Budget 2024 re increases to Child Benefit, Qualified Child Increases and Working Family Payment. Child Benefit is a universal payment made to all households with children. Qualified Child Increases are paid to certain welfare recipients and may be taxable.

Tax Bands, Credits and Welfare Payments: Real and Nominal Changes Tool 2011 – 2024 [[access here](#)] Published 26 September 2023.

This tool allows users to enter potential tax band, tax credit and welfare payment rates for 2024, and also the potential 2024 rate of inflation, to look at the real (and nominal) % changes. The user can also select the year period to analyse, between 2011 and 2024.

Nationality of Welfare Recipients by Scheme, 2016 – 2022 [[access here](#)] Published 15 November 2023.

This dashboard shows the broad Nationality group of recipients of 16 of the largest welfare scheme payments between 2016 and 2022, compared to the broad Nationality group of the wider population over that time. Population data are taken from CSO population estimates and welfare data are taken from Social Protection annual statistics reports.

Housing

Costing Analysis on Mortgage Interest Relief [[access here](#)] Published 15 February 2023.

This is a public release of a series of costing analyses prepared on a confidential basis by the Parliamentary Budget Office, for a mortgage interest relief policy specified by a client. The analysis was done firstly on performing loan mortgages and then on non-performing loan mortgages.

Residential Property Prices at Eircode Level 2018 – 2023 [[access here](#)] Published 8 September 2023.

This dashboard/map shows average property prices at Eircode level from 2018-2023, including the trend in prices over this time.

Residential Property Price to Income Ratios, by Region, 2011 – 2021 [[access here](#)] Published 15 September 2023.

This dashboard shows property price to income ratios, by region, from 2011 – 2021. Earnings data are taken from CSO admin earnings publications.

Housing Affordability for Private Household Buyers in Ireland [[access here](#)] Published 5 October 2023.

This report investigates the issue of housing affordability for private household buyers in Ireland. The analysis focuses on the affordability of average-priced residential properties for average income earners (both median).

A Spatial Profile of HAP 2022, by Local Authority and Census ED [[access here](#)] Published 27 November 2023.

This spatial profile links 2022 Housing Assistance Payment (HAP) shared service data with 2022 CSO HAP and Census data at Local Authority and Electoral Division level.

Social Housing ‘Ongoing Need’ – Update 2022 [[access here](#)] Published 16 January 2024.

The paper examines and estimates “ongoing need” of social housing the estimated cost of supplying appropriate, new build accommodation for all those with an ‘ongoing need’ at the end-2022 as compared to end-2020.

Health

Health Spending in Ireland 2015 – 2023 [[access here](#)] Published 15 August 2023.

The paper provides an overview of public health spending trends and the health budget. This report aims to:

- Outline spending trends from 2015 to 2023, and present them in an international context.
- Draw attention to the potential drivers of spending; and
- Highlight barriers and challenges to budgetary oversight.

Nursing and Midwifery Workforce Projections and Costs [[access here](#)] Published Jan 2024.

Total Health Spending in Ireland [[access here](#)] Published 16 February 2024.

Literature Review: Drivers of Public Health Spending in Ireland [[access here](#)] Published 16 February 2024.

Public Investment in Cancer Care in Ireland [[access here](#)] Published 6 March 2024

Education

Report and Dashboard: Teacher Demand Projections and Costs

Published 9 May 2023.

This Report and Dashboard provides an analysis of teacher demand up to 2038, pupil-teacher-ratio improvements and associated costs.

- Report [[access here](#)]
- Dashboard [[access here](#)]

An Overview of the National Training Fund (NTF) [[access here](#)] Published 20 June 2023.

This paper examines the Department of Further and Higher Education's National Training Fund, explains what it is, how the fund is used and the level of available resources for investment.

Climate

Climate Related Spending 2023 [[access here](#)] Published 20 February 2023.

Solar Energy in Ireland: Tax and Spending in an EU Context [[access here](#)] Published 08 November 2023.

This note provides a brief analysis of solar panel taxation and spending in Ireland and the European Union. This publication introduces readers to the relevant key concepts and assumes no specialist knowledge on the part of the reader. This note includes a high-level overview of:

- Recent changes to VAT rates on solar panels in Ireland,
- Greenhouse gas emission by sectors and solar energy targets,
- Solar energy initiatives, supports and grants available, and
- The VAT rates on solar panels in a number of EU countries.

2024 Scheduled Work

The PBO intended to publish a series of climate-related papers in 2024 including:

Part 1: Overview of Carbon Tax in Ireland [[access here](#)] Published 29 February 2024.

Part 2: Carbon Tax – an international comparison

Part 3: An analysis of Carbon Tax - spending and outputs

Tourism

Hospitality and Tourism: Analysing the Rationale for Reduced VAT

[\[access here\]](#) Published 5 October 2023 .

This paper examines the policy background and timeline to reducing VAT, the policy implication, as well as a distributional analysis of how the change affects different households.

Justice

Garda Recruitment Projections and Costs Published 12 June 2023.

The PBO's newest publication, 'Garda Recruitment Projections and Costs', sets out the likely costs of An Garda Síochána achieving its recruitment targets, in terms of both sworn officers and civilian staff, based on current civil and public service pay costs. This does not include overtime and other allowances.

- Report [\[access here\]](#)
- Dashboard [\[access here\]](#)

Contact: pbo@oireachtas.ie

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