Summary of

2012 Budget and Estimates Measures

Policy Changes

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Section I – Taxation Measures for Introduction in 2012

Measure	**Yield/Cost 2012**	**Yield/Cost Full Year**
INCOME TAX Nil		
UNIVERSAL SOCIAL CHARGE (USC)		
Increase of lower exemption threshold from €4,004 to €10,036.	-€34m	-€47m
Move USC to a cumulative system.	+€45m	+€50m
RELIEFS AND EXEMPTIONS		
Illness Benefit Removal of the 36 day tax exemption for illness benefit.	+€13m	+€13m
Mortgage Interest Relief Mortgage Interest Relief is increased to 30% for First-Time Buyers 2004-2008.	-€52m	-€52m
Current rates of Mortgage Interest Relief will be extended to First-Time Buyers and Non-First-time Buyers in 2012.	-€5m	-€5m
Special Assignee Relief Programme Introduction of a Special Assignee Relief Programme.	-€3m	-€5m
Foreign Earnings Deduction Introduction of a Foreign Earnings Deduction for temporary assignments to BRICS countries.	-€1m	-€1.5m
MEASURES RELATING TO PROPERTY BASED 'LEGACY' RELIEFS These measures will apply to the various property-based tax relief schemes in the following manner:		
Section 23-type Reliefs and Accelerated Capital Allowances A surcharge will be introduced effective from 1 January 2012 on individuals with gross incomes over €100,000. The surcharge will apply at a rate of 5% on the amount of income sheltered by property reliefs in a given year.	+€15m	+€15m
This surcharge (essentially a higher rate of USC) will apply to all investors regardless of whether they invested in Section 23 or accelerated capital allowance schemes with this level of gross income.		

Residential owner-occupier relief is unaffected by these changes. **Accelerated Capital Allowances** Investors in accelerated capital allowance schemes will no longer be able to use any capital allowances beyond the tax life of the particular scheme where that tax life ends after 1 January 2015. Where the tax life of a scheme has ended before 1 January 2015 no carry forward of allowances into 2015 will be allowed.	-	+€25m (from 2015)
STAMP DUTY **Transfers of non-residential property** Abolition of multiple Stamp Duty rates for non-residential properties, replaced with a single rate of 2% in respect of instruments executed after 6 December 2011. Consanguinity relief on transfers of non-residential properties to be retained for intra-family transfers to end-2014. Abolished after 1 January 2015.	-€64m n/a	-€64m +€5m (from 2015)
HOUSEHOLD CHARGE A household charge of €100, to fund vital local services, in line with the requirement in the EU/IMF Programme of Financial Support for Ireland, is being introduced in 2012. The charge which will raise some €160m per annum is an interim measure pending design and implementation of a full property tax, which will apply in 2014.	+€160m	+€160m
CAPITAL ACQUISITIONS TAX The current rate of 25% is being increased to 30%. This increase applies in respect of gifts or inheritances taken after 6 December 2011. The current Group A tax-free threshold is being reduced from €332,084 to €250,000 (from ten times to 7.5 times the Group B threshold). This reduction applies in respect of gifts or inheritances taken after 6 December 2011.	+€51m	+€76m
CAPITAL GAINS TAX The current rate of 25% is being increased to 30%. This increase applies in respect of disposals made after 6 December 2011.	+€81m	+€83m

A new incentive relief from CGT is being introduced for the first seven years of ownership for properties bought between Budget night and the end of 2013, where the property is held for more than seven years. Where such property is held for more than seven years the gains accrued in that period will not attract CGT. This measure comes into effect after 6 December 2011.	-	-
CAPITAL ALLOWANCES AND TAX INCENTIVE SCHEMES **Renewable energy generation** The qualifying period for the scheme of tax relief for corporate investment in certain renewable energy projects is being extended from 31 December 2011 to 31 December 2014. The purpose of the scheme is to encourage investment in renewable energy projects and to facilitate the growth of electricity generation capacity using these sources. To qualify for the relief the energy project must be approved by the Minister for Communications, Energy and Natural Resources and be in one of the following categories of technology: • Solar • Wind • Hydro (including ocean, wave or tidal energy) • Biomass	-€1m	-€1m
TAX ON SAVINGS **Deposit Interest Retention Tax and Exit Taxes on Life Assurance Policies and Investment Funds** The rate of retention tax that applies to deposit interest, together with the rates of exit tax that apply to life assurance policies and investment funds, are being increased by 3 percentage points in each case and will now be 30% for payments made annually or more frequently and 33% for payments made less frequently than annually. The increased rates will apply to payments, including deemed payments, made on or after 1 January 2012.	+€35m	+€50m
DOMICILE LEVY The “citizenship” condition for payment of the levy is being removed. This will broaden the base for the levy and make it more difficult to avoid. A set of proposed amendments to the current regime applying to non-residents will be published in early 2012 and put out to	n/a	n/a

public consultation to inform preparation for further changes in 2013.		
ENFORCEMENT/COMPLIANCE In recent years the Revenue Commissioners have sought and obtained an increase in their ability to obtain information on payments made by Governmental bodies and others to third parties. In addition, the Commissioners have continuously upgraded and extended the range of information they receive from the Department of Social Protection. This additional compliance activity from these new and enhanced information sources allow the Commissioners to improve its collection.	+€45m	+€55m
VAT **Increase in standard VAT rate from 21 per cent to 23 per cent** The standard rate of VAT will be increased by 2 percentage points from 21 to 23 per cent with effect from 1 January 2012. This increase will apply to all goods and services which are currently subject to VAT at 21 per cent.	+€560m	+€670m
VAT rate on district heating reduced from 21% to 13.5% The VAT rate applicable to district heating will be reduced from 21% to 13.5% in the Finance Bill, following consultation with the EU Commission. This will bring district heating in line with the majority of energy supplies that are subject to 13.5%. This measure also promotes energy efficiency and provides cost reduction solutions for business.	-	-
Admissions to open farms to apply at the 9% reduced rate Following changes at EU level, admissions to open farms will become liable to VAT from 1 January 2012. Consistent with the recent VAT reduction in respect of the tourist industry, the rate of VAT on admissions to open farms will apply at the reduced rate of 9%.	-	-
EXCISES **Tobacco Products Tax** Excise Duty on a packet of 20 cigarettes is being increased by 25 cents (including VAT) with a pro-rata increase on other tobacco products, with effect from midnight on 6 December 2011.	+€41m	+€41m
Carbon Tax The carbon tax will be increased by €5 to €20 per tonne on fossil fuels. The increase will apply to petrol and auto-diesel with effect from midnight, 6 December 2011; and from 1 May	+€80m	+€109m

2012 to Kerosene, Marked Gas Oil, Liquid Petroleum Gas (LPG), Fuel Oil and Natural Gas. See also Annex B. **Betting Duty** The Betting (Amendment) Bill is now at an advanced stage of drafting with a final draft expected from the Attorney General's Office early in the New Year. The Bill will, inter alia, facilitate the extension of the betting duty of 1% to remote betting and the introduction of a betting intermediaries' duty (Gross Profits Tax of 15%) to cover betting exchanges. Following publication of the Bill there is a legal requirement to notify the EU Commission 3 months in advance of enactment of the Bill. It is intended that the new taxation regime will commence from the second quarter of 2012.	+€10m	+€20m
Vehicle Registration Tax (VRT) and Motor Tax - Public Consultation It is planned to review the current CO2 bands and rates structures in line with technological advances in motor vehicles. A public consultation will be undertaken in this regard with a view to adjusting the bands with effect from a target date of 1 January 2013. Submissions are invited from interested parties by 1 March 2012. Further information is provided in Annex C and on the Department of Finance website, www.finance.gov.ie	-	-
Motor Tax Motor Tax rates across all categories will increase with effect from 1 January 2012. Details of the new rates are set out in Annex C.	+€46.5m	+€46.5m
CORPORATION TAX **3 Year Tax Relief for Start-up Companies** The scheme which provides relief from corporation tax on the trading income and certain gains of new start-up companies in the first 3 years of trading is being extended to include start-up companies which commence a new trade in 2012, 2013 or 2014.	-	-€5m
R&D tax credit A number of changes are being made to the R&D tax credit scheme as follows:		
Volume basis The first €100,000 of qualifying R&D expenditure will benefit from the 25% R&D tax credit on a volume basis. The tax credit will continue to apply to incremental R&D expenditure in excess of €100,000 as compared with such expenditure in the base year 2003. This will provide a targeted benefit to SMEs.	-€2m	-€2.25m

Outsourcing limits At present sub-contracted R&D costs are eligible where they do not exceed 10% of total costs or 5% in the case of sub-contracting to third level institutions. This limit can disproportionately affect smaller companies who may have greater need to outsource R&D work than larger multinationals with greater internal resources. The outsourcing limits for sub-contracted R&D costs are being increased to the greater of 5 or 10% as appropriate or €100k. This will provide a targeted benefit to SMEs.	-€2m	-€2.5m
Use of the credit to reward R&D employees Companies in receipt of the R&D credit will have the option to use a portion of the credit to reward key employees who have been involved in the development of R&D. It is envisaged that there would be no additional cost to the Exchequer as the bonus comes from the R&D credit already received by the company and the employee still pays the full tax liability on their other income. This change will be monitored closely and if abused will be removed.	-	-
PENSIONS **Approved Retirement Funds** The annual imputed distribution which applies to the value of assets in an Approved Retirement Fund (ARF) at 31 December each year is being increased from 5% to 6% in respect of ARFs with asset values in excess of €2 million (or, where an individual owns more than one ARF, where the aggregate value of the assets in those ARFs exceeds €2 million). The increase will apply in respect of asset values in affected ARFs at 31 December 2012 and future years.	-	+€1.5m
The transfer of ARF assets on the death of an ARF owner to a child of the owner aged over 21 is subject to a final liability tax equal to the standard rate of income tax in force at the time of the making of such a distribution (currently 20%). It is proposed to apply a higher final liability tax rate of 30% to such transfers and the details of this will be published in the Finance Bill.	+€0.1m	+€0.1m
Personal Retirement Savings Accounts (PRSAs) “Vested” PRSAs are PRSAs from which retirement benefits have commenced to be taken, usually in the form of the “tax-free” retirement lump sum. The annual imputed distribution provisions which apply to ARFs will also apply on the same basis to “vested” PRSAs, where the assets are retained in the PRSA rather than being transferred to an ARF. This will include an increased deemed distribution percentage of 6% for vested PRSAs with assets in excess of €2 million. Where an	-	+€3m

individual holds more than one PRSA the deemed distribution will apply to the aggregate of the assets in all of that individual's PRSAs once any one of them is vested. The increase will apply in respect of asset values in affected PRSAs at 31 December 2012 and future years. Further details will be published in the Finance Bill. **Employer PRSI on pension contributions** The current relief of 50% of employer PRSI for employee contributions to occupational pension schemes and other pension arrangements is being removed from 1 January 2012. The change will be legislated for in the Social Welfare Bill.	+€57m	+€90m
FARMER TAXATION **Stock Relief for Registered Farm Partnerships** An enhanced 50% stock relief (100% for certain young trained farmers) for registered farm partnerships is being introduced and will run until 31 December 2015 subject to clearance with the European Commission under State Aid rules.	-€3m	-€5m
Measures to incentivise timely farm transfers Full retirement relief from CGT for intra-family transfers will be maintained for individuals aged 55 to 66. An upper limit of €3m on retirement relief for business and farming assets disposed of within the family is introduced where the individual transferring the assets is aged over 66 years. This will incentivise earlier transfer of farms. (The current unlimited amount applies for a transitional period of two years for individuals currently aged 66 or who reach that age before 31 December 2013.)	-	-
The current upper limit of €750,000 for assets transferred outside the family for individuals aged between 55 and 66 years will be maintained. The upper limit for retirement relief for business and farming assets transferred outside the family is reduced from €750,000 to €500,000 for individuals aged over 66 years. (The current upper limit of €750,000 applies for a transitional period of two years for individuals currently aged 66 or who reach that age before 31 December 2013.) Full details of these measures will be set out in the Finance Bill.	-	-
Extension of the existing VAT Refund Order for flat-rate farmers to include a refund on the purchase of wind turbines. The existing VAT refund order, which provides for the refund of VAT paid by un-registered farmers on the construction of	-€1m	-€1m

farm buildings, fencing, drainage and reclamation of farm land, will be amended to provide that such farmers may claim a refund on wind turbines purchased from 1 January 2012. This change is part of a series of measures aimed at assisting and promoting the farming community.		

Section II – Estimates Measures for Introduction in 2012

Measure	**Yield/Cost 2012**	**Yield/Cost Full Year**
DEPARTMENT OF SOCIAL PROTECTION		
Child Benefit Phase out entitlements to higher rates for the third and subsequent child over two years. Discontinue one-off grants in respect of multiple births.	+€44.7m	+€70.7m
Back to School Clothing and Footwear Allowance Raise age at which a child qualifies from 2 to 4. Reduce rates of payment from €305 to €250 and from €200 to €150.	+€26.3m	+€26.3m
Qualified child increases For new social insurance claimants, standardise entitlement to a half-rate qualified child increase where spouse/partner has an income in excess of €400 per week.	+€0.4m	+€8m
Jobseeker's Benefit Base payment entitlement on a 5 day week rather than a six day week where a person is working for part of a week. From 2013, take employment on Sunday into account when determining the level of entitlement.	+€5.9m	+€27.6m
Farm Assist Amendments to means test.	+€5.2m	+€5.2m
Disability Allowance Increase age of entitlement for new claimants to 18 in line with other social welfare payments. Align rates of payment for new claimants aged 18 to 24 with the Jobseeker's Allowance scheme - new rates of €100 for 18 to 21 year olds inclusive and €144 for 22 to 24 year olds inclusive. As a compensatory measure, entitlement to Domiciliary Care Allowance will be extended to 16 and 17 year olds.	+€7m	+€46.6m
Disablement Benefit For new claimants, remove entitlement to disablement benefit, where the level of disability is classified as less than 15 per cent	+€2.6m	+€5m

One Parent Family Payment Entitlement will be restricted to cases where the youngest child is 7 years of age over the period to 2014. Discontinue, for new and existing claimants, entitlement to two qualified child increases (currently €29.80 per week) where a recipient is also on Community Employment Scheme. Reduce – over five years – the earnings disregard from €146.50 to €60 per week, for new and existing claimants and discontinue the transitional payment where income exceeds €425 per week.	+€20.7m	+€112.2m
Redundancy and Insolvency Scheme Reduce employer rebate from 60% to 15%.	+€81m	+€104m
Rent Supplement Increase minimum contribution and review rent limits.	+€55m	+€55m
Mortgage Interest Supplement Increase minimum contribution and further restrict expenditure.	+€22.5m	+€22.5m
Fuel Allowance Reduce fuel season by 6 weeks from 32 to 26 weeks for new and existing recipients.	+€51m	+€51m
Community Employment Schemes, Back to Education Allowance and Jobs Initiative Reduce the training and materials from €1,500 to €500 per participant per annum and obtain savings from supervisory costs on Community Employment schemes. Reduce the annual cost of education allowance to €300. Reduce materials allowance and discontinue payment of training budget for participants on Department's Jobs Initiative Scheme.	+€35.9m	+€35.9m
Household Benefits Reduce expenditure on the electricity/gas allowances.	+€15m	+€15m
State Pension Provide, for new claimants, new payment rates of State Pensions where the yearly average number of contributions and credits is less than 48 contributions (from September 2012). Increase the minimum number of contributions required to qualify for a Widow/er's Contributory Pension from 156 to 520 in July 2013.	+€0.5m	+€45.3m
Concurrent Payments Discontinue entitlement, for certain new claimants, to	+€21.8m	+€84.8m

concurrent receipt of an additional half-rate of Jobseeker's Benefit or Illness Benefit. Phase out – over three years – entitlement to Community Employment payment and another DSP payment.		
Late Claims Reduce statutory backdating for late claims from 12 to 6 months for full entitlement and remove proportionate provision.	+€18.5m	+€27.2m
Fraud and Control Measures Enhance fraud and control activity.	+€41m	+€41m
Other Measures Reductions through administrative budget; means testing rationalisation; treatment benefit and other miscellaneous measures.	+€20m	+€27.5m
Total	***+€475m***	***+€811m***
DEPARTMENT OF HEALTH		
Employment Control Framework/Pay Cost Containment Reduction in health service employment levels Reductions in the volume of expenditure on agency staff, overtime and premium payments, as well as other measures to reduce pay costs.	+€145m	+€219m
Procurement Continued focus on delivering reductions in the price and volume of goods and services procured by the health services.	+€50m	+€50m
Long Stay Repayment Scheme Scheme is coming to an end.	+€11m	+€11m
Increased Generation and Collection of Private Income As announced last year, there will be a further increase in the charges for private beds in public hospitals in line with the methodology recommended in the Department's 2010 Value for Money & Policy Review of the Economic Cost and Charges Associated with Private and Semi-Private Treatment Services in Public Hospitals. Legislation will be introduced to abolish the existing system of designated private/public beds and to allow hospitals to raise charges in respect of all private patients. Reducing the backlog of outstanding private health insurance income claims will also generate cash flow benefits in 2012 and 2013 on a once-off basis.	+€143m	+€268m

Demand Led Schemes Measures already taken to generate savings in 2012, e.g. reductions in the price of generic drugs and reductions in fees paid to GPs and community pharmacists under FEMPI legislation. Forthcoming legislation on reference pricing for interchangeable medicines will generate savings and there is scope for continued focus on probity measures, particularly in relation to pharmacy, dental and GP out-of-hours claims. Explore scope for securing substantial price reductions in patent protected drug prices when the existing agreement with pharmaceutical companies (IPHA) expires in March 2012 (the cost of patent drugs in Ireland is above the EU average). It is also proposed to increase the Drug Payment Scheme threshold by €12 in 2012, from €120 to €132 per month.	+€124m	+€219m
Service Efficiencies In addition to the foregoing measures, additional efficiency targets have been set for disability, mental health and childcare services.	+€50m	+€50m
Savings on Department of Health Vote Reductions in the Department's Administrative Budget and in allocations to agencies funded by the Department as well as savings in certain other subheads within Vote 39.	+€20m	+€20m
Total	***+€543m***	***+€797m***
DEPARTMENT OF EDUCATION & SKILLS		
Schools (Teacher Numbers) Post-primary schools to manage guidance provision from within their existing Pupil Teacher Ratio (PTR) allocation of 19:1 from 2012/2013. 1-point increase in PTR for fee-charging post-primary schools from 2012/2013, from 20:1 to 21:1. Phased adjustments from 2012/2013 to staffing schedules in 1, 2, 3 and 4 teacher primary schools, by raising the minimum number of pupils required for allocation of teaching posts. Phased withdrawal from 2012 of supports in some schools from earlier disadvantage programmes/schemes, pre-dating the current DEIS (Delivering Equality of Opportunity in Schools) scheme.	+19.4m	+€75.9m

Schools (Funding) General reduction in capitation grants by 2% in both 2012 and 2013 and a further 1% in both 2014 and 2015. Supervision/Substitution scheme – reduction in administration fee payable to schools from 5% to 2% from 2012. Abolition of Modern Languages in Primary Schools Initiative from 2012.	+€11m	+€24.6m
Skills, Further & Adult Education Reduction in capitation grants across a range of further and adult education courses (e.g. Post Leaving Certificate, Vocational Training Opportunities Scheme, Youthreach, Back to Education Initiative, Adult Literacy) by 2% in each 2012 and 2013 and a further 1% in both 2014 and 2015. Reduction to €40 in allowances paid to 16-17 year olds on Youthreach, Community Training Centres and FAS courses from 2012.	+€3.7m	+€11.1m
Higher Education 2% reduction in core funding for higher education bodies in both 2012 and 2013, a further 1% reduction in both 2014 and in 2015, in addition to adjustment for increase in student contribution. Termination of Technological Sector research programme.	+€24.6m	+€70m
Student Support & Access Amend grants system for post-graduate studies by paying fees only (no maintenance grant) for special rate students, and providing a €2,000 fee contribution grant to a further 4,000 students. Measures apply to new entrants only, from 2012. Existing grant-holders will be unaffected. 3% reduction in rate of student maintenance grant from 2012. Introduction from 2013 of capital asset test.. Reduce allocation to fund for Students with Disabilities by 20% (demand driven).	+€15.4m	+€77.6m
Other Savings A range of savings across a number of other programme areas including savings from impact of earlier policy measures, savings from minor policy adjustments, administration efficiencies, reviewing allowances, savings from rationalisation of VEC structures, reducing the overall number from 33 to 16.	+€39.3m	+€37.6m

Key Revenue Raising Measures		
School Transport Double the primary charge from €50 to €100. Double the primary maximum family payment to €220. Equalise the primary charge for concessionary students from €200 to €100.	-€0.4m	-€1m
Higher Education Increase the current €2,000 student contribution by €250 in 2012 and review progress in cost-recovery in the third level sector in line with EU/IMF commitments.	-€18.5m	-€18.5m
Total	***+€132.3m***	***+€316.3m***
DEPARTMENT OF AGRICULTURE, FOOD & THE MARINE		
Disadvantaged Area Scheme Implement reduction through changes to the eligibility and qualifying criteria. Proposed amendments are subject to approval by the European Commission.	+€30m	+€30m
ERAD, Disease eradication Savings from anticipated lower disease incidence and operational changes.	+€10m	+€10m
REPs Implement reduction in expenditure through changes in the payment of transaction costs to scheme participants. The proposed amendments will require Commission approval.	+€19m	+€19m
Other Measures Efficiency measures and reduced grants-in-aid to Non Commercial State Sponsored Bodies (NCSSBs).	+€18m	+€18m
Miscellaneous Savings on the Vote	+€28m	+€28m
Total	***+€105m***	***+€105m***

Key Revenue Raising Measures **Commercial State bodies** D/AF&M has been proactive in having secured agreement with Coillte to pay the State a dividend of €10 million this year. Other options in regard to the future role of these bodies will need to be considered by Government.		
DEPARTMENT OF CHILDREN & YOUTH AFFAIRS		
Community Childcare Subvention (CCS) & Childcare Education and Training Support (CETS) Reduce the higher subvention rate by 5%. Introduce €25 weekly contribution to costs from FÁS and VEC trainees.	+€1.6m	+€1.6m
PEIP/Youth Cafes/ Children's Services Committees (CSCs) Fund from existing capital envelope. Conclusion of pilot projects. Reduce CSC allocation by 5%.	+€2.8m	+€2.8m
Longitudinal Study Reduction in level of contractual commitments.	+€4.4m	+€4.4m
Other Research and Youth Programmes Reduce, pending review to achieve enhanced efficiency and effectiveness.	+€3.5m	+€3.5m
School Completion Programme Reduce, pending review to achieve enhanced efficiency and effectiveness.	+€2m	+€2m
Family Support Agency (FSA), Resources Centres, Mediation Service and Counselling Grants Reduced allocation across various areas.	+2.3m	+€2.3m
Total	***+€16.5m***	***+€16.5m***
DEPARTMENT OF DEFENCE		
Net Reductions in Defence Organisation personnel and non-pay reductions.	+€17m	+€17m
Total	***+€17m***	***+€17m***

DEPARTMENT OF ENVIRONMENT, COMMUNITY & LOCAL GOVERNMENT		
Environment Meet EPA and RPII non-pay costs and payments under international agreements from the Environment Fund.	+€9m	+€9m
Communities/Rural Development Reduce provision for the Local and Community Development Programme.	+€8m	+€8m
Housing Reduce provisions for leasing owing to enhanced value for money available in the market and secure efficiencies through reconfiguration of delivery of housing services. Provide an additional €10 million to allow transfers into the Rental Accommodation Scheme.	+€7m	+€7m
Administrative Budget Reduce staff numbers arising from the ECF. Achieve a reduction in non-pay administration costs through increased efficiencies.	+€4m	+€4m
Planning Reduce costs associated with operation of the Mahon Tribunal.	+€2.5m	+€2.5m
Miscellaneous Other savings in areas such as Dormant Accounts, PEACE and RAPID programmes.	+€3.5m	+€3.5m
Total	***+€34m***	***+€34m***
DEPARTMENT OF FOREIGN AFFAIRS & TRADE		
Reduce Development Cooperation Budget Reduce Ireland's contribution to its bilateral programme of assistance resulting in a slight decline in Ireland's overall ODA/GNP ratio from the level of 0.52% expected in 2011.	+€52.9m	+€53.3m
Efficiencies and other measures Reductions in numbers of missions, and targeting of supports for Irish emigrants and for reconciliation and anti-sectarianism funds.	+€2.1m	+€2.7m
Total	***+€55m***	***+€56m***

DEPARTMENT OF JOBS, ENTERPRISE & INNOVATION		
Department and Agencies: Administrative Efficiencies /Rationalisation Efficiencies and changes to business processes. Streamlining the State's employment rights bodies.	+€3.7m	+€10.2m
Science, Technology and Innovation The Department will continue to invest heavily in the area of Science and Technology. Current expenditure savings will nonetheless be available through prioritisation of projects and initiatives.	+€1.4m	+€8.8m
Total	***+€5.1m***	***+€19m***
DEPARTMENT OF JUSTICE & EQUALITY		
An Garda Síochána Payroll and pensions savings including overtime, travel and subsistence and the maintenance budget for Garda stations. Concentration of resource in the highest priority areas at Support work of the members of An Garda Síochána by civilian staff and Garda Reserve. Implement Reform Programme and various cost containment measures.	+€79m	+€79m
Department of Justice and Equality Reduced funding to bodies supported by Department. It has been possible, for the most part, to maintain the funding available to the Criminal Assets Bureau, and the Forensic Science Laboratory whose work is crucial in the fight against organised and other serious crime. A number of options for structural reform are being progressed under the Reform Programme which will reduce costs and deliver further efficiencies across a number of areas.	+€12m	+€12m
Prisons Change programme in the Prison Service was very well advanced during better financial times therefore the system has sustained a 30% increase in prisoner numbers in recent years despite an 8% reduction in budget in the same period. Further reform initiatives are underway, including a task review	+€1m	+€1m

under the Transformation Programme to manage the increasing demands on the system from the reduced resources available.		
Courts Service Administrative savings across a range of areas from increased use of information technology to further rationalisation of court venues. The current expenditure allocation available to the Courts Service in 2011 includes provision of over €21 million for annual payments in relation to the Criminal Courts of Justice complex.	+€2.7m	+€2.7m
Property Registration Authority Rigorously review of every area of expenditure.	+€2.3m	+€2.3m
Appropriations-in-Aid Notwithstanding a considerable increase in the target allocations across the sector in 2011, a further increase of €3 million is included for 2012, with potential for further increases being evaluated based on a number of proposals emerging from the CRE process.	+€3m	+€3m
Total	***+€100m***	***+€100m***
DEPARTMENT OF TRANSPORT, TOURISM & SPORT		
National Transport Authority Reduce funding envelope for Public Service Contracts.	+€21m	+€21m
Aviation Reduce funding for Regional Airports and Miscellaneous Aviation Services.	+€5m	+€5m
Regional and Local Roads Discontinue funding for Local Improvement Scheme for non-public roads in 2012. Reduce maintenance current expenditure for the local and regional road network.	+€4.5m	+€4.5m
Vehicle and Driver Licensing Introduce new efficiencies mainly through the use of IT.	+€3m	+€3m
Fáilte Ireland Introduce efficiencies and rationalise funding for events and visitor servicing.	+€3m	+€3m
Irish Sports Council Reduce funding for various sporting organisations and	+€2m	+€2m

programmes.		
Tourism Marketing Fund Reduce allocation for tourism marketing programmes.	+€2m	+€2m
Road Safety Authority Programme savings through efficiencies.	+€1.5m	+€1.5m
National Roads Authority Savings options dependent on fully functioning redeployment programme or alternative scheme to facilitate reduction in staff numbers.	+€1m	+€1m
Rural Transport Initiative A range of measures to improve programme efficiency are being considered.	+€0.9m	+€0.9m
Railway Procurement Agency Reduction in corporate support costs.	+€0.8m	+€0.8m
Medical Bureau of Road Safety Introduction of efficiencies.	+€0.3m	+€0.3m
Railway Safety Commission Reduction of expenditure on training, legal fees, IT, consultancy and office and technical equipment.	+€0.1m	+€0.1m
Total	***+€45m***	***+€45m***
OTHER AREAS		
Efficiencies and other measures Efficiency measures in Revenue, Office of Public Works and savings in legal fees in Law Offices.	+€18.5m	+€25.5m
General savings in Departments of Arts, Heritage & the Gaeltacht and Communications, Energy & Natural Resources.		
Total	***+€18.5m***	***+€25.5m***