

Appropriation Account 2017

Vote 11

Office of the

Minister for Public Expenditure and Reform

Introduction

As Accounting Officer for Vote 11, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2017 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.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2017, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €1.3 million is liable for surrender to the Exchequer.

The Statement of Accounting Policies and Principles and notes 1 to 7 form part of the account.

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts have been applied in the preparation of the account with the following exceptions:

Stocks and capital assets

The Department of Finance (Vote 7) and the Department of Public Expenditure and Reform (Vote 11) share IT consumable stocks. They are allocated on the basis of staff numbers in the respective Votes.

For efficiency and convenience reasons, spend on stationery stocks is recorded under Vote 7. However, as the stocks are deemed to be shared, they are included in the operating cost notes to the accounts of Vote 7 and Vote 11 and are allocated on the basis of staff numbers in the respective Departments.

As most capital assets are shared between the Department of Public Expenditure and Reform and the Department of Finance, the usage of capital assets is also allocated on the basis of staff numbers. Up to 31 December 2010, all capital assets had been recorded on the asset register of the Department of Finance. The asset register does not record the location of the business unit using the asset. As a result, it was not possible to split the assets between those units remaining in the Department of Finance and those transferring to the Department of Public Expenditure and Reform when established in 2011. In general, IT equipment assets are now recorded on the asset register of the Department of Public Expenditure and Reform and furniture and fittings and office equipment assets are now recorded on the asset register of the Department of Finance. Depreciation on assets is charged to each Department on the basis of staff numbers. Notwithstanding any of the above, the Department of Public Expenditure and Reform has at times, since it was established, purchased certain assets which were for its exclusive use and the depreciation in respect of these is not apportioned.

Statement on Internal Financial Control

Responsibility for System of Internal Financial Control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between this Department and the National Shared Service Office for the provision of HR and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the Vote for the National Shared Service Office that the appropriate controls are exercised in the provision of shared services to this Department.

Financial Control Environment

I confirm that a control environment containing the following elements is in place:

- financial responsibilities have been assigned at management level with corresponding accountability
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned
- formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action
- there is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system
- the Statement of Internal Financial Control for the Department of Finance is also relevant given that the Department of Finance provides certain services on a shared basis to Vote 11
- procedures for all key business processes have been documented
- there are systems in place to safeguard the assets.

Administrative Controls and Management Reporting

I confirm that a framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability and, in particular, that

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Department.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.
- The Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines. Two supply arrangements were reported under Circular 40/02. The first had a total value of €82,833 which was in relation to modifying an IT system at short notice to safeguard EU funding in 2017. The second had a total value of €39,149 which was in relation to the Department being required to use a data centre's own supplier within its secure environment.

Internal Audit and Audit Committee

I confirm that the Department has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Risk and Control Framework

The Department has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the department and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and assigns responsibility for operation of controls to specific staff.

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of Effectiveness

I confirm that the department has procedures to monitor the effectiveness of its risk management and control procedures. The department's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the department responsible for the development and maintenance of the internal financial control framework.

Internal Financial Control Issues

No weaknesses in internal financial control were identified in relation to 2017 that resulted in, or may result in, a material loss.

Robert Watt

Accounting Officer

Department of Public Expenditure and Reform

26 March 2018

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 11 Office of the Minister for Public Expenditure and Reform

Opinion on the appropriation account

I have audited the appropriation account for Vote 11 Office of the Minister for Public Expenditure and Reform for the year ended 31 December 2017 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 11 Office of the Minister for Public Expenditure and Reform for the year ended 31 December 2017
- has been prepared in the form prescribed by the Minister for Public Expenditure and Reform.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the *Preface to the Appropriation Accounts*. I am independent of the Department of Public Expenditure and Reform and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the *Preface to the Appropriation Accounts*.

I have nothing to report in that regard.

Seamus McCarthy

Comptroller and Auditor General

21 September 2018

Vote 11 Office of the Minister for Public Expenditure and Reform

Appropriation Account 2017

		2017		2016
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Public expenditure and sectoral policy	18,089	15,092	14,908
B	Public service management and reform	37,962	37,899	28,280
Gross expenditure		56,051	52,991	43,188
<i>Deduct</i>				
C	Appropriations-in-aid	2,946	1,897	1,965
Net expenditure		53,105	51,094	41,223

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under Section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year.

	2017	2016
	€	€
Surplus	2,011,378	2,524,639
Deferred surrender	(685,000)	—
Surplus to be surrendered	1,326,378	2,524,639

Robert Watt

Accounting Officer
Department of Public Expenditure and Reform

26 March 2018

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2017

	2017		2016
	€000	€000	€000
Programme cost		28,152	20,380
Pay		22,165	20,272
Non pay		2,674	2,536
Gross expenditure		52,991	43,188
<i>Deduct</i>			
Appropriations-in-aid		1,897	1,965
Net expenditure		51,094	41,223
Changes in capital assets			
Purchases cash	(7,482)		
Depreciation	2,343		
		(5,139)	(673)
Changes in net current assets			
Decrease in closing accruals	(1,097)		
Increase in closing stock	(14)		
		(1,111)	(434)
Direct expenditure		44,844	40,116
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		3,531	2,808
Notional rents		2,252	2,252
Net programme cost		50,627	45,176

1.1 Net Allied Services Expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 11 borne elsewhere.

		2017	2016
		€000	€000
Vote 7 Finance	e	882	243
Vote 9 Office of the Revenue Commissioners	e	410	229
Vote 12 Superannuation and Retired Allowances	e	2,182	1,129
Vote 13 Office of Public Works		1,040	1,168
Vote 18 National Shared Services Office	e	46	39
		4,560	2,808
Apportioned cost of IT support for other Votes	e	(1,029)	—
		3,531	2,808

'e' indicates that the number is an estimated value or an apportioned cost.

Note 2 Statement of Financial Position as at 31 December 2017

	Note	2017 €000	2016 €000
Capital assets	2.2	8,122	2,984
Current assets			
Bank and cash	2.3	2,066	1,765
Stocks	2.4	27	13
Prepayments ¹		2,575	1,285
Other debit balances	2.5	221	166
Total current assets		4,889	3,229
Less current liabilities			
Accrued expenses		406	213
Other credit balances	2.6	1,612	1,261
Net Exchequer funding due	2.7	675	670
Total current liabilities		2,693	2,144
Net current assets		2,196	1,085
Net assets		10,318	4,069
Represented by:			
State funding account	2.1	10,318	4,069

¹The prepayments are driven, in the main, by the OGCI O expenditure in relation to external IT services, licences and warranties where the benefits of this expenditure will be consumed in future years. The increase in prepayments was driven by the expansion of OGCI O activities as well as including prepayments in respect of years prior to 2017 for the first time in this note.

2.1 State funding account

	Note	2017 €000	2016 €000
Balance at 1 January		4,069	2,433
Disbursements from the Vote			
Estimate provision	Account	53,105	
Deferred surrender	Account	(685)	
Surplus to be surrendered	Account	(1,326)	
Net vote		51,094	41,223
Expenditure (cash) borne elsewhere		3,531	2,808
Non-cash items – capital assets		—	911
Non-cash items – depreciation		—	(382)
Non-cash items – disposal adjustment		(1)	—
Non cash expenditure – notional rent		2,252	2,252
Net programme cost		(50,627)	(45,176)
Balance at 31 December		10,318	4,069

2.2 Capital assets

	IT equipment	Furniture and fittings	Office equipment	Capital assets under development	Total
	€000	€000	€000	€000	€000
Gross assets					
Cost or valuation at 1 January 2017	27,809	208	3	—	28,020
Additions	7,167	10	—	305	7,482
Disposals ¹	(16,747)	—	—	—	(16,747)
Cost or valuation at 31 December 2017	18,229	218	3	305	18,755
Accumulated depreciation					
Opening balance at 1 January 2017	24,991	42	3	—	25,036
Depreciation for the year	2,321	22	—	—	2,343
Depreciation on disposals ¹	(16,746)	—	—	—	(16,746)
Cumulative depreciation at 31 December 2017	10,566	64	3	—	10,633
Net assets at 31 December 2017	7,663	154	—	305	8,122
Net assets at 31 December 2016	2,818	166	—	—	2,984

¹ In 2017, the Department, as a significant developer and manager of IT systems conducted a review of its capital assets register. As a result of the review, the Department identified a number of IT systems on the register that had become obsolete and, in many cases, had been superseded by more contemporary systems. The historical cost disposal amount above was predominately due to these systems being removed from the register. They were fully depreciated and all had a zero net book value. Also in 2017, the Department retired a number of desk top PCs as part of a programme of updating technology.

2.3 Bank and cash

at 31 December	2017	2016
	€000	€000
PMG balance and cash	1,943	1,764
Commercial bank	123	1
	2,066	1,765

2.4 Stocks

at 31 December	2017	2016
	€000	€000
Stationery	10	6
IT consumables	17	7
	27	13

2.5 Other debit balances

at 31 December	2017	2016
	€000	€000
Recoupable travel expenditure	9	4
Recoupable travel pass scheme expenditure	138	139
Recoupable salaries	42	—
Other debit suspense items	32	23
	221	166

2.6 Other credit balances

at 31 December	2017	2016
	€000	€000
Amounts due to the State		
Income Tax	650	570
Pay Related Social Insurance	259	213
Professional Services Withholding Tax	218	230
Value Added Tax	72	24
Pension contributions	91	81
Local Property Tax	3	3
Ministerial salary surrender	8	—
	1,301	1,121
Payroll deductions held in suspense	149	132
Other credit suspense items	162	8
	1,612	1,261

2.7 Net Exchequer funding due

at 31 December	2017	2016
	€000	€000
Surplus to be surrendered	1,326	2,525
Deferred surrender	685	—
Exchequer grant undrawn	(1,336)	(1,855)
Net exchequer balance	675	670
Represented by:		
Debtors		
Bank and cash	2,066	1,765
Debit balances: suspense	221	166
	2,287	1,931
Creditors		
Due to State	(1,301)	(1,121)
Credit balances: suspense	(311)	(140)
	(1,612)	(1,261)
	675	670

2.8 Commitments

at 31 December	2017	2016
	€000	€000
Global commitments		
Procurement of goods and services	360	325
Total of legally enforceable commitments	360	325

2.9 Matured liabilities

at 31 December	2017	2016
	€000	€000
Estimates of matured liabilities not discharged at year end	3	3

Note 3 Vote Expenditure by Subhead

Analysis of administration expenditure

The following note presents an analysis of the administration expenditure of the Vote and outlines the reasons for significant variations (+/- 25% and €100,000). Administration expenditure has been apportioned across the programmes, to present complete programme costings.

		2017		2016
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	22,500	22,165	20,272
ii	Travel and subsistence	315	265	165
iii	Training and development and incidental expenses	1,111	1,029	1,018
iv	Postal and telecommunications services	280	186	245
v	Office equipment and external IT services	1,037	987	843
vi	Office premises expenses	411	195	250
vii	Consultancy and other services	40	12	15
		25,694	24,839	22,808

Significant variations

vi Office premises expenses

Estimate provision: €0.4 million, outturn: €0.2 million

The decrease of €0.2 million on office premises expenses was due to extra accommodation required by the Department not being available in 2017.

Programme A Public Expenditure and Sectoral Policy

		2017		2016
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	8,310	7,614	7,267
A.2	Administration – non pay	964	797	942
A.3	Economic and Social Research Institute – administration and general expenses	2,675	2,675	2,575
A.4	Structural funds technical assistance and other costs	2,268	1,275	1,032
A.5	Technical assistance costs of Regional Assemblies	650	631	621
A.6	Peace Programme/ Northern Ireland INTERREG	1,100	608	666
A.7	Special EU Programmes Body	1,350	998	1,200
A.8	Ireland/ Wales and Transnational INTERREG	251	131	303
A.9	Consultancy and other services	188	101	57
A.10	Funding for pensions for bodies under the aegis of the Department	333	262	245
		18,089	15,092	14,908

Significant variations (+/-5% and €100,000)

Overall, the expenditure in relation to Programme A was €3 million lower than provided. €0.9 million of this related to administration expenditure and has already been explained. The balance of the variance of €2.1 million was mainly due to the following:

A.4 Structural funds technical assistance and other costs

Estimate provision: €2.3 million, outturn: €1.3 million

The shortfall in expenditure of €1 million relative to the estimate provision was due to a change in the licencing arrangements and savings in the E-Cohesion IT system project that will conclude in early 2018. The system will facilitate the electronic exchange of information between beneficiaries of EU funding and the authorities involved in the implementation of EU co-financed programmes.

A.6 Peace Programme/Northern Ireland INTERREG

Estimate provision: €1.1 million, outturn: €0.6 million

The shortfall in expenditure of €0.5 million relative to the estimate provision was due to the impact of the delay in 2014-2020 programme expenditure along with the favourable euro to sterling exchange rate.

A.7 Special EU Programmes Body

Estimate provision: €1.4 million, outturn: €1 million

The shortfall in expenditure of €0.4 million relative to the estimate provision was due to the impact of the delay in 2014-2020 programme expenditure along with the favourable euro to sterling exchange rate.

A.8 Ireland/Wales and Transnational INTERREG

Estimate provision: €0.2 million, outturn: €0.1 million

The shortfall in expenditure of €0.1 million relative to the estimate provision was due to the earlier than anticipated completion of 2007-2013 programme and reduced contribution for the 2014-2020 programme.

Programme B Public Service Management and Reform

		2017		2016
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay	14,190	14,550	13,005
B.2	Administration – non pay	2,230	1,877	1,594
B.3	Institute of Public Administration	2,725	2,725	2,725
B.4	Civil service arbitration and appeals procedure	40	33	42
B.5	Consultancy and other services	650	291	258
B.6	Office of the Government Chief Information Officer	12,545	14,441	7,003
B.7	Reform agenda	1,981	1,862	1,988
B.8	Employee Assistance Officer shared service	1,331	1,305	1,232
B.9	Public Service Pay Commission	200	166	—
B.10	Civil service learning and development programme	1,350	87	124
B.11	Irish Government economic and evaluation service	200	178	—
B.12	Single public service pension administration project	300	164	—
B.13	Implementation of Protected Disclosures Act	220	220	300
	<i>Statute law revision programme</i>	—	—	9
		37,962	37,899	28,280

Significant variations (+/-5% and €100,000)

Overall, the expenditure in relation to Programme B was €0.1 million lower than provided. Administration expenditure variances have already been explained and the balance of the variance of €0.1 million was mainly due to the following:

B.5 Consultancy and other services

Estimate provision: €0.7 million, outturn: €0.3 million

The shortfall in expenditure of €0.4 million relative to the estimate provision was due to costs associated to a court case which did not materialise in 2017 and a number of smaller savings across the Department.

B.6 Office of the Government Chief Information Officer

Estimate provision: €12.5 million, outturn: €14.4 million

The increase in expenditure of €1.9 million relative to the estimate provision was due to an increase in the pace of the implementation of the Government's Public Service ICT Strategy particularly in respect of Build to Share Infrastructure and application projects.

B.7 Reform agenda

Estimate provision: €2 million, outturn: €1.9 million

The shortfall in expenditure of €0.1 million relative to the estimate provision was due to a combination of smaller savings over a number of policy and programme areas in HR resourcing and capacity.

B.10 Civil service learning and development programme

Estimate provision: €1.3 million, outturn: €0.1 million

The shortfall in expenditure of €1.2 million relative to the estimate provision was due to the procurement process to develop the IT platform required for the civil service learning and development service taking longer than anticipated.

B.12 Single public service pension administration project

Estimate provision: €0.3 million, outturn: €0.2 million

The shortfall in expenditure of €0.1 million relative to the estimate provision was due to the timing of procurement of external services which will take place in early 2018.

Note 4 Receipts

4.1 Appropriations-in-aid

	2017		2016
	Estimated	Realised	Realised
	€000	€000	€000
1. EU programmes	1,000	—	109
2. Pension cashflow surpluses	56	58	58
3. Miscellaneous	40	74	73
4. Receipts from pension-related deduction on public service remuneration	1,850	1,765	1,725
Total	2,946	1,897	1,965

Significant variations (+/-5% and €100,000)

Overall, appropriations-in-aid were €1 million less than the estimate.

Explanations for variances are set out below:

1. EU programmes

Estimate provision: €1 million, outturn: €Nil

The shortfall of €1 million was due to the difficulty in estimating the timing as well as the quantity of reimbursements pertaining to EU programmes. The Department received some reimbursements in early 2018 that had been expected in 2017.

4.2 Extra receipts payable to the Exchequer

	2017	2016
	€000	€000
Balance at 1 January	—	—
Voluntary surrender of ministerial salaries	8	1
Transferred to Exchequer	—	(1)
Balance at 31 December	8	—

Note 5 Employee Numbers and Pay

5.1 Employee numbers

	2017	2016
Number of staff at year end (full time equivalents)	397	352

5.2 Pay

	2017 €000	2016 €000
Pay	23,076	21,739
Redundancy	—	210
Higher, special or additional duties allowance	250	220
Other allowances	144	39
Overtime	32	50
Employer's PRSI	1,475	1,277
Total pay^a	24,977	23,535

^a The total pay figure is inclusive of pay in subheads A.1, A.4, A.6, A.7, B.1, B.7 and B.8.

Staff working in the Special EU Programmes Body (SEUPB) which is headquartered in Belfast are not included in PER staff numbers. SEUPB is a North South Body established under the Good Friday Agreement and PER contributes to its payroll costs from subheads A.6 and A.7 which are included in pay above.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment 2017 €	Highest individual payment 2016 €
Higher, special or additional duties	82	8	29,414	18,854
Other allowances	11	2	12,498	11,020
Overtime	27	—	5,600	11,970
Extra remuneration in more than one category	7	2	14,338	13,080

5.4 Other remuneration arrangements

This account includes expenditure of €146,586 (2016: €121,255) in respect of three officers who were serving outside the Department for all or part of 2017 and whose salary was paid by the Department.

Under the terms of the AHCPS 1% Programme for Competitiveness and Work (PCW) restructuring agreement, 37 officers (2016: 35) received a total of €83,787 (2016: €83,887) in respect of PCW/seniority allowances.

5.5 Payroll overpayments

Overpayments at year end were €18,224, 10 cases (2016: €15,928 (5 cases)).

Note 6 Miscellaneous

6.1 EU funding

The outturn shown in headings A.4, A.5, A.6 and A.8 includes the following payments in respect of activities which are co-financed by the EU.

Heading	Description	2017		2016
		Estimate	Outturn	Outturn
		€000	€000	€000
A.4	Structural funds technical assistance and other costs	2,000	1,044	796
A.5	Technical assistance costs of Regional Assemblies	650	631	621
A.6	Peace Programme/Northern Ireland INTERREG	1,100	608	666
A.8	Ireland/Wales and Transnational INTERREG	251	131	303
		4,001	2,414	2,386

6.2 Committees and commissions

	Year of appointment	2017	2016
		€000	€000
Civil Service Arbitration Board	1950/51	17	26
Public Service Pay Commission	2017	166	—
		183	26

6.3 Contingent liabilities

The Department has received a judgment in respect of an ongoing legal case. Costs have been awarded against the Department. However, the amount is yet to be determined.

6.4 Carryover to 2018

Under the provisions of Section 91 of the Finance Act 2004, €685,000 of unspent allocations in respect of capital elements of Subheads A.4 and B.10 were carried forward to 2018.

Note 7 Contingency Fund

	2017	2016
	€000	€000
Balance at 1 January	1,200	1,200
Receipts	—	—
Payments	—	—
Balance at 31 December	1,200	1,200

The Contingency Fund is a non-statutory fund formed in 1923. The fund is available for use to facilitate the defraying of urgent or unforeseen expenditure which is not covered by the ordinary Votes and for which it may be impracticable to seek the immediate approval of Dáil Éireann e.g. during recess.

The procedures in relation to the operation of the Fund are set out in Public Financial Procedures (Sections C.1.5 to C.1.12).

The size of the Fund is reviewed every five years. Following a review in 2014, it was decided that the Fund should remain at its existing level.

Appendix A Accounts of bodies and funds under the aegis of the Department of Public Expenditure and Reform

The following table lists the bodies and funds under the aegis of the Department and where the Department has an obligation to present financial statements. It indicates, as at end March 2018, the period to which the last audited financial statements relate and when they were presented to the Oireachtas.

Body/ departmental fund	Last accounting period	Date of audit report	Date received by Minister/ Department	Date presented to the Oireachtas
Economic and Social Research Institute	2016	15 Dec 16	21 Dec 16	18 Jan 18
Institute of Public Administration	2016	15 May 17	10 Jul 2017	10 Jul 17
Ireland-United States Educational Fund ²	2016	28 Nov 17	28 Nov 17	
Regulator of the National Lottery	2016	6 Dec 17	5 Jan 2018	13 Feb 18
Special EU Programmes Body ¹	2016	16 Jun 2017	27 Nov 17	14 Dec 17
State Property Miscellaneous Deposit Account ³	2016	28 Nov 17	28 Nov 17	

¹ The Special EU Programmes Body is one of the cross border bodies set up under the Good Friday Agreement, and is jointly sponsored by the Northern Ireland Department of Finance. The annual report and accounts of the SEUPB are audited and certified by the Comptrollers and Auditors General of both jurisdictions and jointly laid before both Houses of the Oireachtas in Ireland and the Northern Ireland Assembly.

² The Ireland-United States Educational Fund account 2016 was laid before the Houses of the Oireachtas on 24 August 2018.

³ The State Property Miscellaneous Deposit account 2016 was laid before the Houses of the Oireachtas on 24 August 2018.