

**Appropriation Account 2018**

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**Vote 9**

**Office of the Revenue Commissioners**

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## Introduction

As Accounting Officer for Vote 9, 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 2018 for the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2018, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €3.701 million is liable for surrender to the Exchequer.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the account.

## Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure and Reform in Circular 24 of 2018, have been applied in the preparation of the account with the exceptions listed here.

### ***Capital assets: vehicles and equipment***

Seized vehicles that have been appropriated by Revenue are included in the capital assets at open market value at the time of appropriation and are depreciated at a rate of 20% per annum on a straight line basis.

The Customs Cutter is depreciated at a rate of 5% per annum on a straight line basis.

## Statement on Internal Financial Control

### ***Responsibility for the 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 Office.

This responsibility is exercised in the context of the resources available to me and my other obligations as Head of Office. 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 Office and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on a letter of assurance from the Accounting Officer of the Vote for the National Shared Services Office in relation to the provision of human resources and payroll shared services.

The position in regard to the financial control environment, the framework of administrative procedures, management reporting and internal audit is as follows.

***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.
- 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. This includes the following elements

- 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
- there are systems aimed at ensuring the security of the ICT applications, particularly in relation to cyber threats and malicious attacks, and
- there are appropriate capital investment control guidelines and formal project management disciplines.

A risk management system operates within the Office of the Revenue Commissioners. Mitigations used to manage risk include

- Revenue's governance structures
- environmental scanning to ensure Revenue is aware of influences that affect risk, such as Brexit
- integrated strategic/business planning and risk management system that regularly reviews risks at Organisational, Divisional and Branch level, and
- project management methodologies for all significant projects.

***Non-compliance with procurement rules***

The Office ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with the relevant guidelines. In 2018, the Office complied with national guidelines and EU regulations with the exception of the following

- €2.141 million relating to security contracts. The delay in running mini competitions under a new Office of Government Procurement (OGP) framework (established in November 2016) arose due to the time required to assess requirements on a national basis across multiple locations. New contracts were put in place in December 2018 (See Note 2.8).
- €1.037 million relating to warehousing contracts. A tender competition was held in 2018 by the OGP for a contract to manage the State Warehouse. The OGP tendering process was unsuccessful in appointing a supplier and a new tender competition, run by Revenue, was successfully concluded and a new contract was in place on 1 May 2019.
- €765,000 relating to various services including, inter alia, mobile telephony and fuel cards. Revenue is liaising with OGP with a view to utilising new and existing OGP frameworks and conducting procurement processes where necessary.
- €527,000 relating to long standing contracts for telephonist services. Revenue continues to work towards phasing out the use of external telephonists with the outstanding telephonists' contracts being ceased with effect from 30 September 2019.

It is the policy of my Office to avail of all centrally available frameworks as soon as is practicable and engage with the OGP where we have more specific requirements. Controls will remain in place to ensure compliance with this strategy.

***Internal audit and audit committee***

I confirm that the Office has an internal audit function with appropriately trained personnel, which operates in accordance with a formal written Internal Audit Charter. Its work is informed by analysis of the financial risks to which the Office 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***

This Office has implemented a risk management system which identifies and reports key risks and the 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 this Office and these have been identified, evaluated and graded according to their likelihood and impact. The Risk Register details the actions needed to mitigate risks and these actions are integrated in to Revenue's strategic and business planning process. The register is reviewed and updated on a quarterly basis by the Risk Management Committee (RMC) and noted by the Management Advisory Committee (MAC). The Committee also takes account of feedback received from Divisional management when determining whether there should be changes to the priority or ranking of a risk.

A Data Protection Unit is in place which has responsibility for the overall management and administration of data protection in Revenue. A Data Protection Officer, whose primary role is to ensure compliance with the General Data Protection Regulation (GDPR) and with Revenue data protection policies, is also in place.

***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 MAC, 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 this Office has procedures to monitor the effectiveness of its risk management and control procedures. The Office'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 this Office are 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 2018 that require disclosure in the appropriation account.

**Niall Cody**  
Accounting Officer  
Office of the Revenue Commissioners

18 September 2019

## **Comptroller and Auditor General**

### **Report for presentation to the Houses of the Oireachtas**

#### **Vote 9 Office of the Revenue Commissioners**

##### **Opinion on the appropriation account**

I have audited the appropriation account for Vote 9 Office of the Revenue Commissioners for the year ended 31 December 2018 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 9 Office of the Revenue Commissioners for the year ended 31 December 2018
- 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 Office of the Revenue Commissioners 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*.

##### ***Non-compliance with procurement rules***

I draw attention to the statement on internal financial control which discloses that during 2018 the Revenue Commissioners incurred significant expenditure in relation to goods and services where the procurement arrangements did not comply with procurement guidelines. The statement also sets out the steps taken by the Revenue Commissioners to address the issues arising.

**Seamus McCarthy**  
Comptroller and Auditor General

20 September 2019

## Vote 9 Office of the Revenue Commissioners

### Appropriation Account 2018

		2018	2017
	Estimate provision	Outturn	Outturn
	€000	€000	€000
<b>Programme expenditure</b>			
A	Administration and collection of taxes and duties, and frontier management	425,500	410,874
	<b>Gross expenditure</b>	<b>425,500</b>	<b>410,874</b>
	<i>Deduct</i>		
B	<b>Appropriations-in-aid</b>	<b>68,621</b>	<b>71,153</b>
	<b>Net expenditure</b>	<b>356,879</b>	<b>339,721</b>

#### Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer.

	2018	2017
	€	€
<b>Surplus to be surrendered</b>	<b>3,701,000</b>	<b>3,420,000</b>

**Niall Cody**

Accounting Officer  
Office of the Revenue Commissioners

27 March 2019

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2018

	2018	2017
	€000	€000
Pay	302,969	293,808
Non pay	121,820	117,066
<b>Gross expenditure</b>	<b>424,789</b>	<b>410,874</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>71,611</b>	<b>71,153</b>
<b>Net expenditure</b>	<b>353,178</b>	<b>339,721</b>
<b>Changes in capital assets</b>		
Purchases cash	(27,124)	
Depreciation	17,744	
Disposals cash	27	
Loss on disposals	7	
	(9,346)	(3,096)
<b>Changes in net current assets</b>		
Increase in closing accruals	2,682	
Decrease in stock	149	
	2,831	581
<b>Direct expenditure</b>	<b>346,663</b>	<b>337,206</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (cash) (note 1.1)	118,916	109,918
Notional rents (non cash)	11,431	9,936
<b>Net programme cost</b>	<b>477,010</b>	<b>457,060</b>

#### 1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 9 borne elsewhere and amounts borne on the Vote in respect of other services.

	2018	2017
	€000	€000
Vote 12 Superannuation and Retired Allowances	103,982	94,061
Vote 13 Office of Public Works	18,434	18,825
Vote 18 National Shared Services Office	607	744
	123,023	113,630
Costs of shared services provided to other Votes		
Services rendered by Revenue without charge <sup>a</sup>	e (4,107)	(3,712)
	<b>118,916</b>	<b>109,918</b>

Note <sup>a</sup> In addition to services rendered without charge to other Votes shown here (€4.107 million), services to the value of approximately €1.199 million were also provided without charge to other non voted bodies.

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

## Note 2 Statement of Financial Position as at 31 December 2018

	Note	2018 €000	2017 €000
<b>Capital assets</b>	2.2	84,514	75,748
<b>Current assets</b>			
Bank and cash	2.3	9,037	9,687
Stocks	2.4	1,221	1,370
Prepayments		11,422	13,231
Accrued income		2,354	1,884
Other debit balances	2.5	3,510	2,613
<b>Total current assets</b>		27,544	28,785
<b>Less current liabilities</b>			
Accrued expenses		5,072	4,274
Deferred income		63	113
Other credit balances	2.6	12,141	12,385
Net Exchequer funding due	2.7	406	(85)
<b>Total current liabilities</b>		17,682	16,687
<b>Net current assets</b>		9,862	12,098
<b>Net assets</b>		<b>94,376</b>	<b>87,846</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.1	<b>94,376</b>	<b>87,846</b>

Reclassification of some 2017 balances has been done to allow for comparison.

### 2.1 State funding account

	Note	2018 €000	2017 €000
Balance at 1 January		87,846	84,757
Disbursements from the Vote			
Estimate provision	Account	356,879	
Surplus to be surrendered	Account	(3,701)	
Net vote		353,178	339,721
Expenditure (cash) borne elsewhere	1.1	118,916	109,918
Non cash expenditure – notional rent	1	11,431	9,936
Other non-cash items – seized vehicles		15	574
Net programme cost	1	(477,010)	(457,060)
<b>Balance at 31 December</b>		<b>94,376</b>	<b>87,846</b>

**2.2 Capital assets**

	Vehicles and equipment €000	Office/IT equipment €000	Furniture and fittings €000	Capital assets under development €000	Total €000
<b>Gross assets</b>					
Cost or valuation at 1 January 2018	17,186	440,645	61,142	2,790	521,763
Additions	1,450	4,736	2,747	17,596	26,529
Seized vehicles appropriated to Revenue	15	—	—	—	15
Assets under development capitalised	—	12,652	—	(12,652)	—
Disposals	(598)	(27,424)	(114)	—	(28,136)
Cost or valuation at 31 December 2018	18,053	430,609	63,775	7,734	520,171
<b>Accumulated depreciation</b>					
Opening balance at 1 January 2018	12,130	380,801	53,084	—	446,015
Depreciation for the year	1,600	14,524	1,620	—	17,744
Depreciation on disposals	(598)	(27,400)	(104)	—	(28,102)
Cumulative depreciation at 31 December 2018	13,132	367,925	54,600	—	435,657
<b>Net assets at 31 December 2018</b>	<b>4,921</b>	<b>62,684</b>	<b>9,175</b>	<b>7,734</b>	<b>84,514</b>
Net assets at 31 December 2017	5,056	59,844	8,058	2,790	75,748

**2.3 Bank and cash**

at 31 December	2018 €000	2017 €000
PMG balances	9,037	9,685
Commercial bank account balance	—	2
	<u>9,037</u>	<u>9,687</u>

**2.4 Stocks**

at 31 December	2018 €000	2017 €000
Stationery and small stores	870	975
Equipment/clothing/miscellaneous	347	384
IT consumables	4	11
	<u>1,221</u>	<u>1,370</u>

**2.5 Other debit balances**

at 31 December	2018	2017
	€000	€000
Shared building advances	192	215
Travel imprests	4	18
Recoupable travel expenditure	28	18
Advances to OPW for building works, etc.	1,105	1,689
Vote 10 Tax Appeals Commission	99	340
Recoupable salaries	34	86
Recoupable travel pass scheme expenditure	825	162
Other debit suspense items	1,223	85
	<b>3,510</b>	<b>2,613</b>

Reclassification of some 2017 balances has been done to allow for comparison.

**2.6 Other credit balances**

at 31 December	2018	2017
	€000	€000
<b>Amounts due to the State</b>		
Income Tax	3,194	3,078
Universal Social Charge	709	740
Pay Related Social Insurance	1,959	1,794
Professional Services Withholding Tax	1,478	1,801
Value Added Tax	237	429
Pension contributions	831	799
Local Property Tax	46	47
Extra Exchequer receipts	441	424
	<b>8,895</b>	<b>9,112</b>
Payroll deductions held in suspense	2,956	3,019
Recoupable expenditure in advance	166	156
Other credit suspense items	124	98
	<b>12,141</b>	<b>12,385</b>

Reclassification of some 2017 balances has been done to allow for comparison.

## 2.7 Net Exchequer funding due

at 31 December	2018	2017
	€000	€000
Surplus to be surrendered	3,701	3,420
Exchequer grant undrawn	(3,295)	(3,505)
<b>Net Exchequer funding due</b>	<b>406</b>	<b>(85)</b>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	9,037	9,687
Other debit balances	3,510	2,613
	12,547	12,300
<b>Creditors</b>		
Due to State	(8,895)	(9,112)
Other credit balances	(3,246)	(3,273)
	(12,141)	(12,385)
	<b>406</b>	<b>(85)</b>

Reclassification of some 2017 balances has been done to allow for comparison.

## 2.8 Commitments

at 31 December	2018	2017
	€000	€000
Procurement of goods and services <sup>a</sup>	12,928	2,351

Note <sup>a</sup> Following an OGP tender process, Revenue rolled out a new four-year security contract with effect from 31 December 2018, aggregating all previous regional/local contracts with multiple suppliers into a national contract with one provider. Revenue's commitment under this contract is €8.284 million.

## 2.9 Contingent liabilities

Revenue has contingent liabilities estimated at €2.937 million (2017: €1.509 million) relating to possible legal and compensation costs.

## Note 3 Vote Expenditure

### Analysis of administration expenditure

		2018		2017
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	307,900	302,969	293,808
ii	Travel and subsistence	4,500	5,227	4,670
iii	Training and development and other day-to-day expenses	24,300	23,109	20,943
iv	Postal and telecommunications services	10,400	11,295	11,198
v	Office equipment and external IT services	56,950	59,349	56,855
vi	Office premises expenses	7,000	7,561	7,954
vii	Consultancy services and value for money and policy reviews	50	63	47
viii	Motor vehicles and equipment maintenance	3,000	3,498	3,807
ix	Law charges	10,900	11,010	11,250
x	Compensation and losses	500	708	342
		<b>425,500</b>	<b>424,789</b>	<b>410,874</b>

#### Significant variations

All the programme expenditure is classified as administration expenditure. The following outlines the reasons for significant variations in administration expenditure (+/- 25% and €100,000).

#### x *Compensation and Losses*

Estimate provision: €500,000, outturn: €708,000

The increase of €208,000 in expenditure on compensation and losses is due to one large case. Compensation and losses can be difficult to accurately estimate due to irregular and long lead-in nature of payments. See note 6.3.

## Note 4 Receipts

### 4.1 Appropriations-in-aid

	2018		2017
	Estimated	Realised	Realised
	€000	€000	€000
1 Receipts for services relating to Pay Related Social Insurance Scheme	37,437	37,437	37,437
2 Fines, forfeitures, law costs recovered	3,250	3,011	2,895
3 Cherished numbers	163	165	198
4 Receipts in respect of Environmental Levy collection	400	397	397
5 Share of SASP collection cost (Single Authorisation for Simplified Procedures)	15,600	17,264	17,885
6 Miscellaneous	2,000	2,908	2,441
7 Receipts from pension-related deductions on public service receipts in respect of civil service staff	9,771	10,429	9,900
	<b>68,621</b>	<b>71,611</b>	<b>71,153</b>

#### Significant variations

Overall, appropriations-in-aid were €2.99 million more than the estimate.

Explanations for variances are set out below

#### 2 *Fines, forfeitures, law costs recovered*

Estimate provision: €3.25 million, outturn: €3.011 million

The shortfall of €239,000 is due to the long lead in nature of the payments making it difficult to forecast. The ongoing effect of the instalment arrangement is still working its way through the collection process.

#### 5 *Share of SASP collection cost (Single Authorisation for Simplified Procedures)*

Estimate provision: €15.6 million, outturn: €17.264 million

Centralised clearance (currently known as Single Authorisation for Simplified Procedures (SASP)) allows economic operators to declare goods in one Member State while the goods are physically imported or exported in a different Member State. The increase of €1.664 million relates to an increase in activity in other Member States which is difficult to forecast. A conservative approach is taken in preparing the estimate.

#### 6 *Miscellaneous*

Estimate provision: €2 million, outturn: €2.908 million

These receipts relate to amounts charged to the Vote in previous years that were subsequently recouped. The majority relate to liquidation cases where amounts are recouped on disbursement by the liquidator, which can take a number of years to complete.

#### 7 *Receipts from pension-related deductions on public service receipts in respect of civil service staff*

Estimate provision: €9.771 million, outturn: €10.429 million

The increase of €658,000 is due to an increase in staff numbers.

**4.2 Extra receipts payable to the Exchequer**

	<b>2018</b>	<b>2017</b>
	<b>€000</b>	<b>€000</b>
Balance at 1 January	424	—
Receipts from cash forfeited under Section 39 of the Criminal Justice Act 1994	751	862
Receipts from Ireland's share of the annual payments under an international anti-counterfeit/anti-contraband agreement with global cigarette manufacturers	769	750
EU Commission (co-ordinated by OLAF) litigation case settlement	316	—
Transferred to Exchequer	(1,819)	(1,188)
<b>Balance at 31 December</b>	<b>441</b>	<b>424</b>

The balance arose due to sums received late in 2018. The balance was paid over to the Exchequer early in 2019.

## Note 5 Staffing and Remuneration

### 5.1 Employee numbers (full time equivalents)

	2018	2017
<b>Number of staff at year end</b>	<u>6,250</u>	<u>6,113</u>

The number of staff at year end 2018 includes 140 temporary clerical officers the majority of whom were engaged in the administration of Local Property Tax and PAYE Modernisation.

### 5.2 Pay

	2018	2017
	€000	€000
Pay	278,763	271,404
Higher, special or additional duties allowance	4,274	4,087
Overtime	2,613	2,490
Employer's PRSI	<u>17,319</u>	<u>15,827</u>
<b>Total pay</b>	<b><u>302,969</u></b>	<b><u>293,808</u></b>

### 5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2018	2017
			€	€
Higher, special or additional duties	140	19	19,568	21,304
Overtime and extra attendance	1,830	129	23,390	17,085
Shift and roster allowances	217	27	26,489	23,413
Miscellaneous	226	3	18,857	28,385
Extra remuneration in more than one category	342	106	29,737	25,478

### 5.4 Performance awards

A total of €98,000 was spent on Staff Recognition Schemes. There were 1,782 individual awards, ranging from €12 to €400.

### **5.5 Other remuneration arrangements**

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The cost of Revenue staff on secondment to other departments/agencies without recoupment was €527,000 (2017: €295,000).

A total of €3,960 was paid to a retired Revenue employee in 2018 in compensation for loss of earnings in accordance with Labour Court Recommendation No.19995.

A total of €57,000 was paid to 30 retired civil servants by Revenue in 2018 in respect of Interview Board payments, training interventions and witness expenses. These payments were made in accordance with the appropriate Department of Public Expenditure and Reform rates.

### **5.6 Payroll overpayments**

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Overpayments recorded by NSSO at the year end were €1.809 million in respect of 889 individuals (2017: €1.691 million, 797 individuals). Of this, €808,000 have recovery plans in place in respect of 436 individuals (2017: €731,000, 353 individuals).

30 overpayment recovery plans, in respect of 22 individuals, to the value of €10,692 were transferred to 12 various departments during the year.

### **5.7 Severance/redundancy**

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Revenue had no expenditure in 2018 relating to severance/redundancy payments.

## Note 6 Miscellaneous

### 6.1 Write-offs

The following sums were written off in the year:

	2018	2017
	€000	€000
Obsolete stock	<u>37</u>	<u>31</u>

### 6.2 Law charges (subhead A (ix))

	2018	2017
	€000	€000
Legal costs paid during the year are categorised as follows:		
External solicitors	4,245	4,713
Counsel fees	2,673	2,406
Other fees and costs:		
Bankruptcy/liquidation costs	3,326	2,877
Court fees	94	10
Miscellaneous costs and rewards	<u>672</u>	<u>1,244</u>
	<u><b>11,010</b></u>	<u><b>11,250</b></u>

### 6.3 Compensation and legal costs

				2018	2017	
	Number of cases	Legal costs paid by the Office €000	Legal costs awarded €000	Compensation awarded €000	Total €000	Total €000
<b>Claims by employees of the Office</b>						
Legal action taken by members of staff including claims pursued via the State Claims Agency	11	62	123	233	418	60
Miscellaneous expenses arising from work-related incidents	12	—	—	5	5	1
<b>Claims by members of the public</b>	25	33	166	86	285	281
		<u>95</u>	<u>289</u>	<u>324</u>	<u>708</u>	<u>342</u>

## **6.4 Arbitration and conciliation costs**

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Revenue had €9,047 of expenditure in 2018 related to mediation costs (2017: €0). This relates to one case. Figures include legal and associated costs and are inclusive of VAT.

## **6.5 Misappropriation**

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During 2018, there were three cases of misappropriation of tax by employees of the Revenue Commissioners. The total amount involved is estimated at €45,600.

These cases have been investigated. In accordance with Revenue's normal procedures, where investigations have been completed, and such investigations substantiate a finding of misappropriation, the relevant details are reported to An Garda Síochána.

As part of internal controls, Revenue monitors the internal use of tax systems in order to identify any inappropriate use. Revenue analyses all instances of internal fraud and, where appropriate, develops its system-based controls to better identify similar patterns of activity and thereby further improve its management oversight.

## **6.6 EU funding**

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Under a grant agreement with the EU Commission European Anti-Fraud Office, the Office of the Revenue Commissioners are entitled to a grant to a maximum of €515,000, or 80% of the eligible cost for the purchase of a mobile back scatter x-ray scanning van which is used by Customs to scan trucks and containers. The scanner was purchased in 2018 and is included in Capital assets under vehicles and equipment. The first instalment of €257,500 was received in 2018 and is included in category 6 'Miscellaneous' in Appropriations-in-aid. It is expected that the second instalment will be received in 2019.

## Appendix A Accounts under the aegis of the Office of the Revenue Commissioners

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The following table lists other Accounts under the aegis of the Office where the Office has an obligation to present financial statements. It indicates, as at end of March 2019, the period to which the last audited financial statements relate and the period in which they were presented to the Oireachtas.

<b>Name of Account</b>	<b>Last accounting period date</b>	<b>Date of audit report</b>	<b>Date presented to the Oireachtas</b>
Account of the Receipt of Revenue of the State collected by the Revenue Commissioners	31 Dec 2017	20 Apr 2018	25 Apr 2018