

Appropriation Account 2021

Vote 2

Department of the Taoiseach

Introduction

As Accounting Officer for Vote 2, 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 2021 for the salaries and expenses of the Department of the Taoiseach, for certain services administered by the Department and for payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2021, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €12.157 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 circulars 1 and 9 of 2022, have been applied in the preparation of the account.

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.

Shared services

Processing of financial transactions is provided on a shared services basis by Financial Shared Services Centre in Killarney, which is part of the Department of Justice. I have fulfilled my responsibilities in relation to the requirements of the service management agreement between the Department of the Taoiseach and the Financial Shared Services for the provision of this shared service.

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between the Department of the Taoiseach and the National Shared Services Office for the provision of human resources and payroll shared services.

I rely on letters of assurance from the Accounting Officers of the National Shared Services Office and the Financial Shared Services Centre, Killarney that the appropriate controls are exercised in the provision of shared services to the Department of the Taoiseach.

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, 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.

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 plan, approved by me, are based on this analysis. This plan aims 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.

Procurement compliance

I confirm that 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.

The Department has provided details of three non-competitive contracts in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure and Reform.

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 regularly reviewed and updated in consultation with the Department's senior management. 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 responsibility for operation of controls assigned to specific business units.

Risk management is also a standing item on the agenda of the Department's Audit Committee.

The annual National Risk Assessment process, overseen by the Department of the Taoiseach, is also in place and provides an opportunity to identify and debate strategic risks facing Ireland over the short, medium and long term. Published in December 2021, the National Risk Assessment 2021/2022 sets out the most significant geopolitical, economic, social, environmental and technological risks facing the country. It also references emerging international views on lessons for risk governance from the Covid-19 experience, in particular an emphasis at EU level on improving resilience.

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 Advisory Committee, 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 2021 that require disclosure in the appropriation account.

Covid-19 control issues

An assessment of the impact of Covid-19 on the control environment was carried out and no changes to the control process were noted. I confirm that the existing controls continue to be effective.

Martin Fraser

Accounting Officer

Department of the Taoiseach

30 March 2022

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 2 Department of the Taoiseach

Opinion on the appropriation account

I have audited the appropriation account for Vote 2 Department of the Taoiseach for the year ended 31 December 2021 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 2 Department of the Taoiseach for the year ended 31 December 2021, and
- 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 appendix to this report. I am independent of the Department of the Taoiseach 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 appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy

Comptroller and Auditor General

28 June 2022

Appendix to the report

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with Section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure and Reform
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to the Houses of the Oireachtas stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure and Reform's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the certificates of opinion on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 2 Department of the Taoiseach

Appropriation Account 2021

		2021	2020
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Supporting the work of the Taoiseach and Government	51,094	38,719	42,808
Gross expenditure	51,094	38,719	42,808
<i>Deduct</i>			
B Appropriations-in-aid	917	699	626
Net expenditure	50,177	38,020	42,182

Surplus

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

	2021	2020
	€	€
Surplus to be surrendered	12,156,604	11,831,030

Martin Fraser
Accounting Officer
Department of the Taoiseach

30 March 2022

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2021

	2021	2020
	€000	€000
Programme cost	18,177	23,860
Pay	17,218	15,667
Non pay	3,324	3,281
Gross expenditure	38,719	42,808
<i>Deduct</i>		
Appropriations-in-aid	699	626
Net expenditure	38,020	42,182
Changes in capital assets		
Purchases cash	(21)	
Depreciation	294	171
Changes in net current assets		
Decrease in closing accruals	(1,361)	
Increase in stock	(11)	1,158
Direct expenditure	36,921	43,511
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	5,184	4,917
Notional rents	1,517	1,517
Net programme cost	43,622	49,945

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 2 borne elsewhere, net of costs of shared services provided to other Votes.

		2021	2020
		€000	€000
Vote 9	Office of the Revenue Commissioners	20	8
Vote 12	Superannuation and Retired Allowances	3,767	3,490
Vote 13	Office of Public Works	572	638
Vote 18	National Shared Services Office	25	25
Vote 20	Garda Síochána	168	205
Vote 24	Justice	58	55
Vote 36	Defence	88	85
Vote 43	Office of the Government Chief Information Officer	36	—
Central Fund - Taoisigh and Ministerial pensions		450	411
		5,184	4,917

Note 2 Statement of Financial Position as at 31 December 2021

	Note	2021 €000	2020 €000
Capital assets	2.1	766	1,039
Current assets			
Bank and cash	2.2	262	400
Stocks	2.3	83	72
Prepayments	2.4	440	365
Other debit balances	2.5	96	335
Net Exchequer funding	2.8	401	—
Total current assets		1,282	1,172
Less current liabilities			
Accrued expenses	2.6	1,293	2,580
Other credit balances	2.7	759	675
Net Exchequer funding	2.8	—	59
Total current liabilities		2,052	3,314
Net current liabilities		(770)	(2,142)
Net liabilities		(4)	(1,103)
Represented by:			
State funding account	2.9	(4)	(1,103)

2.1 Capital assets

	Furniture and fittings €000	Office equipment €000	Assets under development €000	Total €000
Gross assets				
Cost or valuation at 1 January 2021	662	1,385	488	2,535
Additions	—	21	—	21
Brought into use	—	488	(488)	—
Disposals	—	(8)	—	(8)
Cost or valuation at 31 December 2021	662	1,886	—	2,548
Accumulated depreciation				
Opening balance at 1 January 2021	553	943	—	1,496
Depreciation for the year	18	276	—	294
Depreciation on disposals	—	(8)	—	(8)
Cumulative depreciation at 31 December 2021	571	1,211	—	1,782
Net assets at 31 December 2021	91	675	—	766
Net assets at 31 December 2020	109	442	488	1,039

2.2 Bank and cash

at 31 December	2021 €000	2020 €000
PMG balances and cash	262	399
Other bank account balance	—	1
	262	400

2.3 Stocks

at 31 December	2021 €000	2020 €000
Official gift items	20	20
Stationery	51	40
Publications	1	1
Consumables	11	11
	83	72

2.4 Prepayments

at 31 December	2021	2020
	€000	€000
ICT prepayments	393	351
Programme prepayments	27	8
Other administration prepayments	20	6
	440	365

2.5 Other debit balances

at 31 December	2021	2020
	€000	€000
Recoupable salaries	—	5
Recoupable travel pass expenditure	35	2
Other debit suspense items	61	328
	96	335

2.6 Accrued expenses

at 31 December	2021	2020
	€000	€000
Covid-19 public communications accruals	976	2,391
Other programme accruals	163	111
Administration accruals	154	78
	1,293	2,580

2.7 Other credit balances

at 31 December	2021	2020
	€000	€000
Amounts due to the State		
Income tax	344	303
Pay related social insurance	141	134
Professional services withholding tax	33	86
Value added tax	20	26
	538	549
Payroll deductions held in suspense	164	126
Other credit suspense items	57	—
	759	675

2.8 Net Exchequer funding

at 31 December	2021	2020
	€000	€000
Surplus to be surrendered	12,157	11,831
Exchequer grant undrawn	(12,558)	(11,772)
Net Exchequer funding	(401)	59
Represented by:		
Debtors		
Bank and cash	262	399
Debit balances: suspense	96	335
	<u>358</u>	<u>734</u>
Creditors		
Due to the State	(538)	(549)
Credit balances: suspense	(221)	(126)
	<u>(759)</u>	<u>(675)</u>
	<u>(401)</u>	<u>59</u>

2.9 State funding account

	Note	2021	2020
		€000	€000
Balance at 1 January		(1,103)	225
Disbursements from the Vote			
Estimate provision	Account	50,177	
Surplus to be surrendered	Account	(12,157)	
Net vote		38,020	42,182
Expenditure (cash) borne elsewhere	1	5,184	4,917
Non cash items – adjustment		—	1
Non cash expenditure – notional rent	1	1,517	1,517
Net programme cost	1	(43,622)	(49,945)
Balance at 31 December		(4)	(1,103)

2.10 Commitments

Global commitments	2021	2020
at 31 December	€000	€000
Procurement of goods and services	<u>163</u>	<u>171</u>

2.11 Contingent liabilities

The two High Court cases relating to access to information on the environment requests which were noted as contingent liabilities on the 2020 appropriation account are still ongoing and may generate costs.

Costs were settled in December 2021 for €248,080 by the State Claims Agency in the High Court case relating to constitutional provisions governing meetings of the Seanad, which was noted as a contingent liability in the 2020 appropriation account. Reimbursement of these costs has not yet been sought from the Department.

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been included in Programme A to present complete programme costings.

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	18,107	17,218	15,667
ii	Travel and subsistence	730	184	216
iii	Training and development and incidental expenses	2,826	1,389	1,074
iv	Postal and telecommunications services	360	217	290
v	Office equipment and external IT services	1,060	1,123	1,060
vi	Office premises expenses	376	411	641
vii	Consultancy and other services	18	—	—
		23,477	20,542	18,948

Significant variations

The following note presents an analysis of the administration expenditure of the Vote and outlines the reasons for significant variations (+/- 25% and €100,000).

ii Travel and subsistence

Estimate provision €730,000; outturn €184,000

The decrease of €546,000 on expenditure on travel and subsistence was due to the significant reduction in travel due to Covid-19. Savings in this subhead were offset against increased expenditure incurred in subhead v Office equipment and external IT services and subhead vi Office premises expenses.

iii Training and development and incidental expenses

Estimate provision €2.826 million; outturn €1.389 million

The decrease of €1.437 million on expenditure on training and development and incidental expenses was linked to the impact of Covid-19 resulting in lower than forecast expenditure across a range of areas including State events; staff training and development; and the gov.ie portal.

iv Postal and telecommunications services

Estimate provision €360,000; outturn €217,000

The decrease of €143,000 on expenditure on postal and telecommunications services was due to lower than anticipated postal costs and increased efficiencies in telecommunications.

Programme A Supporting the work of the Taoiseach and Government

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	18,107	17,218	15,667
A.2	Administration – non pay	5,370	3,324	3,281
A.3	National Economic and Social Council	2,113	1,973	1,761
A.4	Tribunals of Inquiry	4,209	793	1,422
A.5	Commissions of Investigation	4,430	2,690	3,044
A.6	Citizens' Assembly	1,865	594	732
A.7	Covid-19 public communications	15,000	12,127	16,901
		51,094	38,719	25,188

Significant variations

The following outlines the reasons for significant variations in programme expenditures (+/- 5% and €100,000). Overall, the expenditure in relation to Programme A was €12.375 million lower than (originally) provided. €2.935 million of this related to administration expenditure in respect of which significant variations have already been explained. The balance of the variance of €9.440 million was mainly due to the following:

A.3 National Economic and Social Council

Estimate provision €2.113 million; outturn €1.973 million

The shortfall in expenditure of €140,000 relative to the estimate provision was due to the delay in filling staff posts in the first four months of 2021.

A.4 Tribunals of Inquiry

Estimate provision €4.209 million; outturn €793,000

The shortfall in expenditure of €3.416 million relative to the estimate provision was due to a lower than anticipated number of legal cost claims settled in 2021. The Department has no control over third party legal costs awarded by the Tribunal of Inquiry and it is not possible to predict the timing of settlement of third-party costs falling due at any particular time.

A.5 Commissions of Investigation

Estimate provision €4.43 million; outturn €2.69 million

Commissions of investigation are independent of the Department and their expenditure levels depend on the needs and requirements of their investigations in the first instance. The underspend of €1.74 million relative to the estimate provision was due to the Commissions' difficulty in accurately forecasting the level and timing of their own expenditure needs, including expenditure arising from decisions to award third-party costs.

A.6 Citizens' Assembly

Estimate provision €1.865 million; outturn €594,000

The shortfall in expenditure of €1.271 million in 2021 was due to the Assembly being unable to hold in-person meetings because of Covid-19. The Assembly completed its work online in 2021, holding five online meetings from January to April. There was also a delay in the establishment of the next Assembly due to Covid-19.

A.7 Covid-19 public communications

Estimate provision €15 million; outturn €12.127 million

The shortfall in expenditure of €2.873 million relative to the estimate provision was due in part to the payment in early 2022 of €976,000 of invoices in respect of a number of Covid-19 public communications campaigns which ran in December 2021. The level of communication required otherwise was lower than provided for.

Note 4 Receipts

4.1 Appropriations-in-aid

	2021		2020
	Estimated €000	Realised €000	Realised €000
1 Appropriations-in-aid	58	31	20
2 Receipts from additional superannuation contributions on public service remuneration	859	668	606
Total	917	699	626

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000). Overall, appropriations-in-aid were €218,000 less than the estimate.

2 Receipts from additional superannuation contributions on public service remuneration

Estimate €859,000; realised €668,000

The decrease in receipts of €191,000 against the estimate was due to an over-estimation of receipts due and the delay in the planned filling of vacancies which led to less than anticipated additional superannuation contributions.

4.2 Extra receipts payable to the Exchequer

	2021 €000	2020 €000
Balance at 1 January	55	43
Receipts from office holders' voluntary salary surrender	99	55
Transferred to the Exchequer	(55)	(43)
Balance at 31 December	99	55

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents at year end	2021	2020
Department	236	236
Agency – National Economic and Social Development Office	16	14
	252	250

5.2 Pay - Department

	2021	2020
	€000	€000
Pay	16,041	14,724
Redundancy and severance	166	322
Higher, special or additional duties allowances	395	295
Overtime	308	283
Employer's PRSI	1,294	1,149
Total pay ^a	18,204	16,773

Note ^a The departmental total pay figure includes pay in respect of staff of tribunals and commission of investigation.

5.3 Pay - Agency

	2021	2020
	€000	€000
Pay	1,327	1,189
Employer's PRSI	123	103
Total pay	1,450	1,292

Note Information based on returns made by the National Economic and Social Development Office.

5.4 Allowances and overtime payments - Department

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2021	2020
			€	€
Higher, special or additional duties allowances	34	15	51,657	26,066
Overtime	73	8	21,528	20,678
Extra remuneration in more than one category	13	10	36,229	30,575

5.5 Other remuneration arrangements

Ex-gratia payment of €29,829 (2020: €29,829) was made in respect of agreed retirement benefits to one former employee.

One retired civil servant in receipt of a civil service pension was re-engaged on a fee basis at a total cost of €8,470. The payment made was consistent with the principles of the Public Service Pensions (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €111,254 in respect of one officer who was serving outside the Department for all of 2021 and whose salary was paid by the Department.

This account does not include expenditure in respect of two officers who were serving outside the Department for all or part of 2021 in other government department/offices and whose salaries were paid by those departments/offices.

5.6 Payroll overpayments

at 31 December	Number of recipients	2021 €	2020 €
Overpayments	5	10,472	6,405
Recovery plans in place	2	6,774	3,104

One overpayment recovery plan in respect of one individual to the value of €552 was transferred to another department in 2021.

5.7 Severance/redundancy

During 2021, two staff members whose employment was terminated were paid severance payments totalling €140,829. Both individuals also received redundancy payments, totalling €24,720.

5.8 Salary of Accounting Officer

As at 31 December 2021, the Accounting Officer's salary is at the grade of Secretary General Level I, with an annual gross salary of €213,859 (as at 31 December 2020, €211,742).

Note 6 Miscellaneous

6.1 Committees, commissions and special inquiries

Fixed purpose commission	Year of appointment	Cumulative expenditure to the end of 2021 €000	2021 €000	2020 €000
Tribunal of Inquiry (payments to Messrs Haughey and Lowry) ^a	1997	66,439	793	1,422
Commission of Investigation (Cregan Commission) ^b	2015	11,036	1,801	2,190
Commission of Investigation (Cooke Commission) ^c	2017	3,910	889	855
			3,483	4,467

- Note ^a There will be further payments associated with the Tribunal Inquiry (payments to Messrs Haughey and Lowry). Final costs cannot be determined at this point.
- ^b The Commission of Investigation (Cregan) relates to certain transactions carried out by Irish Bank Resolution Corporation.
- ^c The Commission of Investigation (Cooke) relates to the sale by the National Asset Management Agency of its Project Eagle portfolio.

6.2 Official gifts

The account includes the sum of €20,457, which was used for the purchase of gifts for presentation by, or on behalf of, the Taoiseach and Ministers of State in 2021 (2020: €13,079).

6.3 Write-offs

No sums were written off in the year (2020: €40,000).

Appendix A Accounts of bodies under the aegis of the Department of the Taoiseach

The following table lists the bodies under the aegis of the Department where the Department has an obligation to present financial statements. It indicates, as at the end of March 2022, the period to which the last audited financial statements relate and the period on which they were presented to the Oireachtas.

Body	Last accounting period	Date of audit report	Date received by Department	Date presented to the Oireachtas
National Economic and Social Development Office	2020	2 Dec 2021	21 Dec 2021	4 Feb 2022