

Appropriation Account 2021

Vote 29

Environment, Climate and Communications

Introduction

As Accounting Officer for Vote 29, 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 Office of the Minister for the Environment, Climate and Communications, including certain services administered by that Office and for payment of certain grants.

The expenditure outturn is compared with the sums

- (a) 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, and
- (b) provided for capital supply services in 2021 out of unspent 2020 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €48.092 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, 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, except for the following.

Depreciation of capital assets

Motor vehicles are depreciated over five years at 20% per annum. Certain bespoke IT systems and specialist seabed survey equipment assets are depreciated over ten years at 10% per annum, while all other office/IT equipment is depreciated over five years at 20% per annum.

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

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Department 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 National Shared Services 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.
- Procedures for 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 plans, jointly approved by me and the Audit Committee, 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.

Procurement

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 complied with the guidelines with the exception of seven contracts (in excess of €25,000), totalling €494,836 (ex. VAT).

- One contract with a value of €42,586 (ex VAT) relates to a short extension of a consultancy contract which was awarded to ensure the completion of a review of the Warmth and Wellbeing Scheme delayed due to Covid-19.
- Three contracts with a value of €186,250 (ex VAT), which relate to mobile phone and data services and the operation and management of the Geological Survey of Ireland (GSI) were extended beyond original contractual terms pending completion of procurement competitions to secure replacement contracts for these services. The mobile phone and data services contracts have been replaced using OGP Framework Agreements and a procurement process is underway for the corestore contract. A corestore is a dedicated facility used to store physical samples of soil and subsoil obtained in the geological mapping work carried out by the GSI.
- Two contracts with a value of €160,000 (ex VAT), where there were no contracts in place, relate to landline telephone and call handling services. Tender documentation is currently being developed with a view to commencing competitive procurement processes in Q2 2022.
- One contract with a value of €106,000 (ex VAT) relates to the once-off procurement of a temporary storage solution for the Beggars Bush refurbishment project.

The Department remains committed to reducing the level of non-compliant procurements undertaken and has introduced a number of new and enhanced procedures to specifically target areas on non-compliance.

The Department has provided details of non-competitive contracts in the annual return in respect of circular 40 of 2002 to the Comptroller and Auditor General and the Department of Public Expenditure and Reform. The seven contracts referred to above are included in this return.

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, while risk relating to key projects are subject to ongoing review. 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. 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

Tax compliance

On 3 March 2020, correspondence was received from the Office of the Revenue Commissioners (Revenue) in relation to a site visit to get an understanding of the Department's processes and systems around ensuring tax compliance, benefit-in-kind on official vehicles and any other records as necessary.

During 2020, two audits were undertaken relating to 1) the use of contractors and 2) fleet management practices which identified potential tax compliance issues. On foot of this, the Department is completing an internal tax review. The Department is providing regular updates to Revenue throughout the process, which is expected to be completed by June 2022.

The Department has introduced enhanced procedures to address risks identified, including the removal of delegated authority from the management of the Division concerned on an interim basis, pending the outcome of the review.

Relevant contracts tax

On 11 March 2021, the Revenue notified the Department that it had been selected for a verification check on its 2018 Relevant Contracts Tax (RCT) returns. On foot of the verification checks, the Department identified that a number of relevant payments which it did not notify to the Revenue at the time of payment. The unreported payments identified were submitted to Revenue in September 2021 and, while these payments resulted in no loss of tax revenue, Revenue issued a penalty notice for €19,993 for late notifications which was received by the Department before the year end and was settled in February 2022.

In response to the above issue, a reconciliation process has been implemented which will ensure all notifications are made in a timely manner going forward. In addition, relevant tax training has been incorporated into the annual training plans for the Accounts Unit staff.

Covid-19 control issues

The onset of the Covid-19 pandemic in early 2020 resulted in some changes to the working and control environment with remote working becoming the norm for all staff in the Department. As a result, the Department introduced a number of procedural and control changes. An assessment of the impact of Covid-19 was carried out and I confirm that the controls, both existing and those introduced as a result of Covid-19, continue to be effective.

Covid-19 impacted expenditure across all programme areas in 2021 and resulted in significant underspends in many subheads. These underspends are identified in the explanations for variances in Note 3.

Mark Griffin

Accounting Officer

Department of the Environment, Climate and Communications

31 March 2022

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 29 Environment, Climate and Communications

Opinion on the appropriation account

I have audited the appropriation account for Vote 29 Environment, Climate and Communications 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 29 Environment, Climate and Communications 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 Environment, Climate and Communications 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.

Implementation of the National Broadband Plan

Chapter 9 of my report on the accounts of the public services for 2021 examines the Department's role in the implementation of the National Broadband Plan.

Seamus McCarthy

Comptroller and Auditor General

27 September 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 29 Environment, Climate and Communications

Appropriation Account 2021

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Communications			
	<i>Original</i>	233,250		
	<i>Deferred surrender</i>	15,247		
	<i>Supplementary</i>	(52,500)		
		195,997	163,722	88,816
B	Energy			
	<i>Original</i>	314,438		
	<i>Deferred surrender</i>	22,500		
	<i>Supplementary</i>	28,001		
		364,939	326,989	204,291
C	Natural resources	24,005	17,750	21,211
D	Inland fisheries	34,233	27,941	32,909
E	Environment and waste management			
	<i>Original</i>	125,128		
	<i>Supplementary</i>	24,500		
		149,628	127,599	81,040
Gross expenditure				
	<i>Original</i>	731,054		
	<i>Deferred surrender</i>	37,747		
	<i>Supplementary</i>	1		
		768,802	664,001	428,267
	<i>Deduct</i>			
F	Appropriations-in-aid	11,078	12,286	13,120
Net expenditure				
	<i>Original</i>	719,976		
	<i>Deferred surrender</i>	37,747		
	<i>Supplementary</i>	1		
		757,724	651,715	415,147

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. €57.917 million of unspent 2021 capital allocations were carried forward to Subhead B.4 in 2022.

	2021	2020
	€	€
Surplus	106,009,093	101,071,705
Deferred surrender	(57,917,000)	(37,747,000)
Surplus to be surrendered	<u>48,092,093</u>	<u>63,324,705</u>

Mark Griffin

Accounting Officer

Department of the Environment, Climate and Communications

31 March 2022

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2021

		2021	2020
	€000	€000	€000
Programme cost		628,711	395,609
Pay		28,091	25,406
Non pay		7,199	7,252
Gross expenditure		664,001	428,267
<i>Deduct</i>			
Appropriations-in-aid		12,286	13,120
Net expenditure		651,715	415,147
Changes in capital assets			
Purchases cash	(266)		
Depreciation	895	629	(300)
Changes in net current assets			
Decrease in closing accruals	(1,436)		
Decrease in stock	15	(1,421)	(263)
Direct expenditure		650,923	414,584
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		15,792	15,506
Notional rents		1,584	1,584
Net programme cost		668,299	431,674

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 29 borne elsewhere.

		2021	2020
		€000	€000
Vote 9	Office of the Revenue Commissioners	45	—
Vote 12	Superannuation and Retired Allowances	12,232	11,805
Vote 13	Office of Public Works	3,322	3,588
Vote 18	National Shared Services Office	44	42
Vote 43	Office of the Government Chief Information Officer	69	—
Central Fund – ministerial pensions		80	71
		15,792	15,506

Note 2 Statement of Financial Position as at 31 December 2021

	Note	2021 €000	2020 €000
Capital assets	2.1	1,559	2,188
Current assets			
Bank and cash	2.2	234,321	95,962 ^a
Stocks	2.3	190	205
Prepayments	2.4	2,092	2,261
Accrued income		1,563	1,378
Other debit balances	2.5	200	249
Total current assets		238,366	100,055
Less current liabilities			
Accrued expenses	2.6	2,369	3,688
Deferred income		—	101
Other credit balances	2.7	170,811	55,001
Net Exchequer funding	2.8	63,710	41,210
Total current liabilities		236,890	100,000
Net current assets		1,476	55
Net assets		3,035	2,243
Represented by:			
State funding account	2.9	3,035	2,243

Note ^a The 2020 comparative figure for banks has changed from the 2020 appropriation account figure due to the inclusion of the Energy Efficiency National Fund bank balance for the first time in 2021.

2.1 Capital assets

	Office furniture	Office and IT equipment	Specialist equipment and motor vehicles	Total
	€000	€000	€000	€000
Gross assets				
Cost or valuation at 1 January 2021	1,404	22,689	7,710	31,803
Additions	—	—	266	266
Disposals	—	(1)	—	(1)
Cost or valuation at 31 December 2021	1,404	22,688	7,976	32,068
Accumulated depreciation				
Opening balance at 1 January 2021	1,258	21,653	6,704	29,615
Depreciation for the year	23	341	531	895
Depreciation on disposals	—	(1)	—	(1)
Cumulative depreciation at 31 December 2021	1,281	21,993	7,235	30,509
Net assets at 31 December 2021	123	695	741	1,559
Net assets at 31 December 2020	146	1,036	1,006	2,188

Note State-owned land and buildings controlled or managed by the Department, not included here, are listed in Appendix A.

2.2 Bank and cash

at 31 December	2021 €000	2020 €000
Vote 29 PMG balance and cash	69,183	75,701
Energy Efficiency National Fund PMG balance ^a	165,138	20,261
	234,321	95,262

Note ^a The 2020 comparative figure for banks has changed from the 2020 appropriation account figure due to the inclusion of the Energy Efficiency National Fund bank balance for the first time in 2021.

2.3 Stocks

at 31 December	2021 €000	2020 €000
Equipment	47	71
Publications	129	120
Stationery	14	14
	190	205

2.4 Prepayments

at 31 December	2021	2020
	€000	€000
Administration - office equipment and external IT services	940	853
Administration - equipment, stores and maintenance	—	130
Other administration costs	13	20
Information society	956	906
GSI services	67	352
Subscriptions to international organisations	116	—
	2,092	2,261

2.5 Other debit balances

at 31 December	2021	2020
	€000	€000
Payroll	29	—
Salaries of seconded staff	30	112
Other suspense	141	137
	200	249

2.6 Accrued expenses

at 31 December	2021	2020
	€000	€000
GSI services	566	282
Carbon fund	—	271
National Broadband Plan	1,026	751
Environmental Protection Agency	—	1,759
Other accruals	777	625
	2,369	3,688

2.7 Other credit balances

at 31 December	2021	2020
	€000	€000
Amounts due to the State		
Withholding tax	552	414
Value added tax	334	311
Relevant contract tax	—	2
Exchequer receipts (note 4.3)	165	152
PAYE/PRSI	745	663
	<u>1,796</u>	<u>1,542</u>
Suspense		
Energy Efficiency National Fund (note 7.2)	165,138	20,261 ^a
Climate Action Fund	—	28,000
Due to the Energy Efficiency National Fund (note 7.2)	—	1,212
Environmental Protection Agency (note 4.3)	1,547	1,759
Petroleum Infrastructure Programme Fund (note 7.1)	150	—
World Bank Biocarbon Fund due to NTMA	415	—
Emergency call answering service	1,267	1,660
Payroll	—	128
Other	498	439
	<u>169,015</u>	<u>53,459</u>
	<u>170,811</u>	<u>55,001</u>

Note ^a The 2020 comparative figure for other credit balances has changed from the 2020 appropriation account figure due to the inclusion of the Energy Efficiency National Fund unspent balance for the first time in 2021.

2.8 Net Exchequer funding

at 31 December	2021	2020
	€000	€000
Surplus to be surrendered	48,092	63,325
Deferred surrender	57,917	37,747
Exchequer grant undrawn	(42,299)	(59,862)
Net Exchequer funding	63,710	41,210
Represented by:		
Debtors		
Bank and cash	234,321	95,962
Debit balances: suspense	200	249
	234,521	96,211
Creditors		
Due to the State	(1,796)	(1,542)
Credit balances: suspense	(169,015)	(53,459)
	(170,811)	(55,001)
	63,710	41,210

2.9 State funding account

	Note	2021	2020
		€000	€000
Balance at 1 January		2,243	1,680
Disbursements from the Vote			
Estimate provision	Account	757,724	
Deferred surrender	Account	(57,917)	
Surplus to be surrendered	Account	(48,092)	
Net vote		651,715	415,147
Expenditure (cash) borne elsewhere	1.1	15,792	15,506
Non cash expenditure – notional rent	1	1,584	1,584
Net programme cost	1	(668,299)	(431,674)
Balance at 31 December		3,035	2,243

2.10 Commitments

a) Global commitments	2021	2020
at 31 December	€000	€000
Procurement of goods and services	7,565	1,755
Capital grant programmes	133,706	151,454
Capital projects and programmes	2,631,557	2,772,694
Total of legally enforceable commitments	2,772,828	2,925,903

b) Capital grant programmes	2021	2020
At 31 December	€000	€000
Opening balance	151,454	142,540
Grants paid in the year	(93,056)	(109,975)
New grant commitments	91,258	132,263
Grants cancelled	(15,950)	(13,374)
Closing balance	133,706	151,454

c) Major capital projects where the project value exceeds €10 million

Programme/project	Cumulative expenditure to 31 December 2020	Expenditure in 2021	Project commitments in subsequent years	Expected total spend lifetime of project 2021	Expected total spend lifetime of project 2020
	€000	€000	€000	€000	€000
National postcodes	28,042	1,476	4,425	33,943	32,467
National Broadband Plan	42,503	134,729	2,586,768	2,764,000	2,764,000
INFOMAR ^a	55,120	3,381	2,588	61,089	59,664
Tellus ^b	22,071	3,431	2,741	28,243	23,393
	147,736	143,017	2,596,522	2,887,275	2,879,524

Note ^a INFOMAR is a national survey programme which maps the Irish seabed and provides key baseline data for Ireland's marine sector.

^b Tellus is a national survey programme which gathers geophysical and geochemical data across Ireland via airborne geophysical surveying using a low-flying aircraft and ground-based geochemical surveying of soil, stream water and stream sediment.

Significant variations

An explanation is provided below in relation to any major commitment where the expected total spend has changed by more than €500,000 compared to 2020.

National postcodes

Increase in expected total spend: €1.476 million

The increase reflects the inclusion of the final year commitment under the contract for the Eircodes project which will be paid retrospectively in 2024. This does not impact the overall cost of the contract. Due to an oversight, the retrospective payments due in 2024 were omitted in previous years.

INFOMAR

Increase in expected total spend: €1.425 million

Spend on the INFOMAR project relates to a number of short-term contracts for which expenditure and commitments reflect a point in time and are subject to variation year-on-year.

Tellus

Increase in expected total spend: €4.85 million

Spend on the Tellus project relates to a number of short-term contracts for which expenditure and commitments reflect a point in time and are subject to variation year-on-year. The increase in 2021 primarily relates to the award of a three year contract in September 2021 for airborne surveys at a total cost of €2.5 million.

2.11 Land remediation

The Department incurs costs in relation to State-owned mines in Avoca and Silvermines. Expenditure relates to land remediation works and environmental monitoring at both sites which is reported under Subhead C4.

	Expenditure to end 2020 €000	Expenditure in 2021 €000	Contractual Commitments €000	Total €000
Avoca	4,766	35	—	4,801
Silvermines	11,190	—	—	11,190
Environmental monitoring	1,689	143	—	1,832
	17,645	178	—	17,823

2.12 Cyber security

The Department is responsible for cyber security policy in Ireland and for coordinating the governmental emergency response to any national level cyber security incidents. The Department discharges these responsibilities through the National Cyber Security Centre. Expenditure relating to cyber security is reported under the communications programme as shown below, with administrative costs met from subheads A.1 and A.2 and operational funding provided through subhead A.5.

	2021	2020
	€000	€000
Cyber security	<u>3,871</u>	<u>3,422</u>

2.13 Contingent liabilities

There is potential for financial liabilities to arise in 2022 and subsequent years depending on the outcomes of current, pending and possible future EU and other legal actions. The amounts involved cannot be determined at this point.

Note 3 Vote Expenditure

Analysis of administration expenditure

Administration expenditure set out below has been apportioned across the programmes, to present complete programme costings.

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	31,314	28,091	25,406
ii	Travel and subsistence	919	231	280
iii	Training and development and incidental expenses	1,226	783	524
iv	Postal and telecommunications services	440	324	375
v	Office equipment and external IT services	3,081	3,728	3,586
vi	Office premises expenses	924	614	689
vii	Consultancy services and value for money and policy reviews	1,700	1,399	1,571
viii	Equipment, stores and maintenance	196	120	227
		39,800	35,290	32,658

Significant variations

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

i Salaries, wages and allowances

Estimate provision €31.314 million; outturn €28.091 million

The savings of €3.223 million were due to recruitment being staggered throughout the year which meant the annual staff costs were less than the budget that provides for the full year cost of all staff.

ii Travel and subsistence

Estimate provision €919,000; outturn €231,000

The savings of €688,000 are due to the Covid-19 pandemic and its impact on travel.

iii Training and development and incidental expenses

Estimate provision €1.226 million; outturn €783,000

The savings of €443,000 are mainly due to the Covid-19 pandemic and its impact on training, exhibitions and conference costs.

iv Postal and telecommunication services

Estimate provision €440,000; outturn €324,000

The savings of €116,000 are due to the reduced occupancy of the Department's premises because of the Covid-19 pandemic which led to reduced expenditure on postal and telephone services.

vi Office premises expenses

Estimate provision €924,000; outturn €614,000

The savings of €310,000 are due to reductions in maintenance, security, cleaning, light and heat due to the reduced occupancy of the Department's premises because of the Covid-19 pandemic.

Programme A Communications

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay		8,141	7,303
A.2	Administration – non pay		1,995	1,745
A.3	Information and communications technology programme			
	<i>Original</i>	211,823		
	<i>Deferred surrender</i>	15,247		
	<i>Supplementary</i>	<u>(52,500)</u>		
			174,570	146,612
A.4	Multimedia developments		5,511	6,146
A.5	Information society		5,780	1,916
A.6	Covid-19 Trading Online Voucher Scheme ^a		—	—
			195,997	163,722
				88,816

Note ^a Responsibility for the Trading Online Voucher Scheme transferred to the Department of Enterprise, Trade and Employment on 31 December 2020.

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 €84.775 million lower than originally provided. €1.088 million of this related to administration expenditure (see above). The balance of the variance of €83.687 million was mainly due to the following.

A.3 Information and communications technology programme

Estimate provision €227.07 million; outturn €146.612 million

The savings of €80.458 million are mainly due to lower than expected invoices in 2021 from National Broadband Ireland which they reported as arising due to the Covid-19 pandemic and its impact on the deployment of the National Broadband Plan network.

A.4 Multimedia development

Estimate provision €5.511 million; outturn €6.146 million

The excess of €635,000 was mainly due to further funding being provided to the Digital Hub Development Agency to meet a shortfall in its commercial income resulting from the impact of Covid-19.

A.5 Information society

Estimate provision €5.78 million; outturn €1.916 million

The savings of €3.864 million are due to a delay in the renovation work on an interim facility for the National Cyber Security Centre. This is now expected to be completed in summer 2022.

Programme B Energy

		2021		2020
		Estimate Provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay	7,845	7,038	5,147
B.2	Administration – non pay	1,956	1,708	1,471
B.3	Sustainable Energy Authority of Ireland – administration and general expenses	18,373	16,098	12,385
B.4	Sustainable energy programme			
	<i>Original</i>	255,275		
	<i>Deferred surrender</i>	22,500		
	<i>Supplementary</i>	28,001		
		305,776	291,467	127,164
B.5	Energy research programmes	18,360	10,358	7,788
B.6	Gas services	45	44	55
B.7	Subscriptions to international organisations	290	276	281
B.8	Renewable energy compliance	12,294	—	50,000
		364,939	326,989	204,291

Significant variations

The following outlines the reasons for significant variations in programme expenditures (+/- 5% and €100,000). Overall, the expenditure in relation to Programme B was €9.949 million lower than originally provided. €1.055 million of this related to administration expenditure. The balance of the variance of €8.894 million was mainly due to the following.

B.3 Sustainable Energy Authority of Ireland - administration and general expenses

Estimate provision €18.373 million; outturn €16.098 million

The savings of €2.275 million were due to recruitment being staggered throughout the year which meant the annual staff costs were less than budget which provides for the full year cost of all staff.

B.4 Sustainable energy programmes

Estimate provision €277.775 million; outturn €291.467 million

There was significant underspend across the Better Energy schemes a result of the Covid-19 pandemic and supply chain and labour limitations. As a result, approval was obtained to transfer €160 million to the Energy Efficiency National Fund (EENF) to fund the following: improve access to residential retrofit projects for households at risk of energy poverty, establish a new Residential Retrofit Loan Guarantee Scheme to facilitate the provision of low-cost loans for residential retrofit projects; increase the number of houses retrofitted through the National Retrofit Scheme and to address the substantial increase in energy prices being faced by consumers (See Note 7.2). This was the reason for expenditure being €13.692 million in excess of the original estimate provision.

B.5 Energy research programmes

Estimate provision €18.36 million; outturn €10.358 million

The increase in expenditure of €8.002 million were due to (1) lower than forecast drawdowns from strategic partnerships regarding renewable energy research, development and demonstration projects and (2) delays in ocean energy programmes.

B.8 Renewable energy compliance

Estimate provision €12.294; outturn €nil

This subhead is a provision for the purchase of compliance under the Renewable Energy Directive in the event that Ireland fails to meet its renewable energy targets. The completion of statistical transfers in 2020 allowed Ireland to meet its obligations under the Renewable Energy Directive in 2021 and no additional purchases were required.

Programme C Natural resources

		2021	2020
		Estimate provision	Outturn
		€000	€000
C.1	Administration – pay	6,089	5,462
C.2	Administration – non pay	1,917	1,592
C.3	Petroleum services	214	35
C.4	Mining services	2,750	343
C.5	GSI services	12,900	10,294
C.6	Subscriptions to international organisations	135	24
		24,005	17,750
			21,211

Significant variations

The following outlines the reasons for significant variations in programme expenditures (+/- 5% and €100,000). Overall, the expenditure in relation to Programme C was €6.255 million lower than provided. €952,000 of this related to administration expenditure. The balance of the variance of €5.303 million was mainly due to the following.

C.3 Petroleum services

Estimate provision €214,000; outturn €35,000

The savings of €179,000 was due to lower than expected contributions to the vote-neutral Petroleum Infrastructure Programme Fund as the Department only received a total of two receipts from the 13 licence holders in 2021.

C.4 Mining services

Estimate provision €2.75 million; outturn €343,000

The savings of €2.407 million relates to (1) reduced extraction rates of private minerals by mineral companies under State mining licences and legal delays resulting in lower than expected compensation payments, made to owners of mineral rights in respect of private minerals extracted by mining companies; and (2) delays in acquiring a site as part of the rehabilitation of Silvermines.

C.5 GSI services

Estimate provision €12.9 million; outturn €10.294 million

The savings of €2.606 million relates to delays in processing of grant awards and procured services. There was also some delays on field work as a result of the Covid-19 pandemic.

C.6 Subscriptions to international organisations

Estimate provision €135,000; outturn €24,000

The savings of €111,000 was due to the non-receipt of a payment request from the European Consortium for Ocean Research Drilling.

Programme D Inland fisheries

		2021	2020
		Estimate provision	Outturn
		€000	€000
D.1	Administration – pay	660	687
D.2	Administration – non pay	229	354
D.3	Inland fisheries	33,344	31,868
		34,233	32,909

Significant variations

The following outlines the reasons for significant variations in programme expenditures (+/- 5% and €100,000). Overall, the expenditure in relation to Programme D was €6.292 million lower than provided. €110,000 of this related to administration expenditure. The balance of this variance of €6.182 million was due to the following.

D.3 Inland fisheries

Estimate provision €33.344 million; outturn €27.162 million

The savings of €6.182 million were due to a reduction in the 2021 drawdown by Inland Fisheries Ireland to reduce the level of cash on hand in the agency.

Programme E Environment and waste management

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
E.1	Administration – pay	8,579	7,696	6,483
E.2	Administration – non pay	2,389	1,967	1,477
E.3	Environmental Protection Agency	50,177	48,943	43,212
E.4	Carbon Fund			
	<i>Original</i>	300		
	<i>Supplementary</i>	<u>1,500</u>		
		1,800	1,797	320
E.5	International climate change commitments			
	<i>Original</i>	5,000		
	<i>Supplementary</i>	<u>10,000</u>		
		15,000	14,972	4,500
E.6	Landfill remediation	26,250	21,306	12,008
E.7	Climate initiatives	8,077	5,633	2,857
E.8	Subscriptions to international organisations	3,096	3,021	3,002
E.9	National dialogue	—	—	—
E.10	Waste management initiatives			
	<i>Original</i>	10,260		
	<i>Supplementary</i>	<u>5,000</u>		
		15,260	13,456	6,329
E.11	Climate Action Fund			
	<i>Original</i>	—		
	<i>Supplementary</i>	<u>8,000</u>		
		8,000	7,636	707
E.12	Just Transition Fund	11,000	1,172	145
		149,628	127,599	81,040

Significant variations

The following outlines the reasons for significant variations in programme expenditures (+/- 5% and €100,000). Overall, the expenditure in relation to Programme E was €2.471 million higher than originally provided Administration expenditure was €1.305 million lower than provided and has already been explained. The balance of the variance of €3.776 million was mainly due to the following.

E.4 Carbon Fund

Estimate provision €300,000; outturn €1.797 million

The increase in expenditure of €1.497 million was due to the reimbursement to the NTMA for carbon credit in line with the Carbon Fund Act 2007. Previously, reimbursement to NTMA was made in the year following the carbon credit purchase but in 2021, NTMA requested reimbursement for both 2020 and 2021 before year end.

E.5 International climate change commitments

Estimate provision €5 million; outturn €14.972 million

The increase in expenditure of €9.972 million was due to the Minister's decision to increase the Department's overall climate finance contribution. The following two projects accounted for most of additional expenditure incurred in 2021.

1) At COP26, Ireland made a commitment to contribute €10 million to the Adaptation Fund between 2021 and the end of 2022. €5 million was provided in 2021, an increase of €4.7 million on the amount contributed in 2020.

2) Ireland signed an arrangement with the Asian Development Bank for the establishment of a new Single Donor Trust Fund – the Ireland Trust Fund for Building Climate Change and Disaster Resilience in Small Island Developing States (SIDS). Ireland has committed to contributing €12 million over the six years 2019-2024 to support SIDS in responding to the effects of climate change. DECC provided a contribution of €3 million in 2021 allowing Ireland to increase the level of funding available for SIDS through the Trust Fund in 2022.

E.6 Landfill remediation

Estimate provision €26.25 million; outturn €21.306 million

The savings of €4.944 million were due to lower than expected claims from local authorities due to delays in the progression of remediation works as a result of the Covid-19 pandemic.

E.7 Climate initiatives

Estimate provision €8.077 million; outturn €5.633 million

The savings of €2.444 million were due to a delay in payment to an EU Life project as a result of a delay in milestones being reached due to procurement and Covid-19 issues and a delay in specific modelling requirements and payment scheduling under the Climate Action Modelling Group (formerly the Technical Research and Modelling Programme).

E.10 Waste management initiatives

Estimate provision €10.26 million; outturn €13.456 million

The increase in expenditure of €3.196 million was due to the introduction of Anti-Littering Infrastructure and Capital Supports, which was partially offset by an underspend in waste communication and other waste management programmes.

E.11 Climate Action Fund

Estimate provision €nil; outturn €7.636 million

The increase in expenditure of €7.636 million arose due to payments for the Bord na Mona Bog Rehabilitation Scheme. Funding for this scheme has been secured under the National Recovery and Resilience Plan (NNRP) and the NNRP will release funds for this scheme retrospectively on completion of agreed milestones.

E.12 Just Transition Fund

Estimate provision €11 million; outturn €1.172 million

The savings of €9.828 million were due to delays in the conclusion of grant agreements between grantees and the Department. It is expected expenditure will significantly increase on these projects in 2022.

Note 4 Receipts

4.1 Appropriations-in-aid

		2021		2020
		Estimated	Realised	Realised
		€000	€000	€000
1	Proceeds of fines in respect of inland fishery offences	50	23	21
2	Receipts under the Minerals Development Act 1940 and the Petroleum and Other Minerals Act 1960	5,200	6,605	6,699
3	Petroleum Infrastructure Support Group	210	35	35
4	Geological Survey Ireland income	300	342	481
5	Rent on properties in GPO	223	85	328
6	Energy efficiency fund receipts	—	—	707
7	Miscellaneous receipts (note 4.2)	1,070	1,372	997
8	Pension contributions from agencies	340	380	232
9	Receipts from additional superannuation contributions on public service remuneration	3,079	3,188	3,069
10	Dormant accounts receipts	606	256	551
Total		11,078	12,286	13,120

Significant variations

The following outlines the reasons for significant variations in receipts (+/- 5% and €100,000). Overall, appropriations-in-aid were €1.208 million more than the estimate. Explanations for variances are set out below.

2 Receipts under the Minerals Development Act 1940 and the Petroleum and Other Minerals Act 1960

Estimate € 5.2 million; realised €6.605 million

The excess of €1.405 million was due to a number of large outstanding royalty payments made in 2021 by mine operators.

3 Petroleum Infrastructure Support Group

Estimate €210,000; realised €35,000

The shortfall of €175,000 was due to lower than expected receipts from holders of frontier exploration licences. In 2021, the Department received a total of two receipts from licence holders.

5 Rent on properties in GPO*Estimate €223,000; realised €85,000*

The shortfall of €138,000 was due to the delayed receipt of rental income until March 2022.

10 Dormant accounts receipts*Estimate €606,000; realised €256,000*

The shortfall of €350,000 was mainly due to the Angling for All Scheme not progressing in 2021 resulting in lower than expected reimbursement from dormant account funding.

4.2 Miscellaneous receipts

	2021	2020
	€000	€000
Royalties in respect of metropolitan area networks	942	911
Corrib verification	21	48
Costs recovered from other bodies	224	35
Salary overpayment recoupment from prior years ^a	176	—
Other	9	3
Total	1,372	997

Note ^a In follow up to the Comptroller and Auditor General's 2020 management letter, the Department reviewed its slow moving suspense account balances. Where possible, balances have been cleared.

4.3 Extra receipts payable to the Exchequer

	2021	2020
	€000	€000
Balance at 1 January	152	261
Receipts from emissions trading scheme ^a	147,694	122,781
Galway Mayo telecommunications duct	206	193
NDRC sale of shares	66	152
Insurance and project receipts	99	—
Voluntary surrender of Ministerial salaries	21	29
Transferred to the Exchequer	(148,073)	(123,264)
Balance at 31 December	165	152

Note ^a Ireland's gross share of receipts arising from auctioning of allowances in the EU Emissions Trading System (ETS) in 2021 amounted to €149.2 million. €1.5 million is deducted for the Environmental Protection Agency's administrative expenses, resulting in a net receipt of €147.7 million for return to the Exchequer.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2021	2020
Number of staff at year end		
Department	438	396
Agencies ^a	903	875
	1,341	1,271

Note ^a The agencies included here are the Digital Hub Development Agency, Sustainable Energy Authority of Ireland, Inland Fisheries Ireland, the Loughs Agency and the Environmental Protection Agency. Agency pay details included in notes 5.2 and 5.3 below, relate to the same agencies.

5.2 Pay

Remuneration of all staff (Department and agencies)	2021	2020
	€000	€000
Pay	78,709	73,620
Higher, special or additional duties allowances	322	236
Other allowances	1,644	1,517
Overtime	48	48
Employer's PRSI	7,620	6,925
Total pay	88,343	82,346

Note The remuneration arrangements refer to the pay element of subheads A.1, A.4, B.1, B.3, C.1, D.1, D.3, E.1, and E.3. These figures include non-voted moneys to ensure compliance with Department of Public Expenditure and Reform guidelines (circular 1 of 2022).

Remuneration of Department staff

	2021	2020
	€000	€000
Pay	25,691	23,331
Higher, special or additional duties allowances	36	20
Other allowances	122	101
Overtime	23	25
Employer's PRSI	2,219	1,929
Total pay	28,091	25,406

Remuneration of agency staff

	2021	2020
	€000	€000
Pay	53,018	50,289
Higher, special or additional duties allowances	286	216
Other allowances	1,522	1,416
Overtime	25	23
Employer's PRSI	5,401	4,996
Total pay	60,252	56,940

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2021	2020
			€	€
Department staff				
Higher, special or additional duties allowances	8	2	14,858	4,894
Other allowances	18	3	20,318	20,614
Overtime	12	—	3,799	4,262
Extra remuneration in more than one category	7	1	11,328	11,262
Agency staff				
Higher, special or additional duties allowances	60	3	17,948	9,761
Other allowances	330	3	40,534	9,873
Overtime	13	—	4,513	4,473
Extra remuneration in more than one category	57	7	18,982	14,124

5.4 Other remuneration arrangements

One public sector worker in receipt of a public sector pension is engaged by the Department on a permanent basis and payments made are consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

This account includes expenditure of €397,831 in respect of five officers who were serving outside the Department for all or part of 2021 and whose salaries are paid by the Department.

This account does not include expenditure in respect of thirteen officers who were serving outside the Department for all or part of 2021 and whose salaries were paid by the agencies in which they worked.

5.5 Payroll overpayments

at 31 December	Number of recipients	2021 €	2020 €
Overpayments	28	143,663	107,379
Recovery plans in place	10	86,925	78,846

5.6 Salary of Accounting Officer

As at 31 December 2021 the Accounting Officer's current salary is at the grade of Secretary General Level II, with an annual gross salary of €203,167 (as at 31 December 2020, €201,155).

Note 6 Miscellaneous

6.1 EU funding

The outturn shown in subheads B.4, C.5 and E.11 includes payments in respect of activities which are co-financed by the EU through the European Regional Development Fund (ERDF) and Horizon 2021.

ERDF receipts are paid directly into the Central Fund and related expenditure is provided in Subhead B.4 (2021: €nil-; 2020: €23.394 million) and E.11 (2021: €7.636 million; 2020: €nil)

The Department received advance funding of €926,000 from the EU in respect of Horizon 2021 projects and related expenditure is provided in Subhead C.5 (2021: €549,000; 2020: €808,000).

6.2 Deferred surrender

Deferred surrender comprises savings in 2021 of €57.917 million in capital expenditures in the following subheads, that were carried over to 2022.

	€000
Description of subhead:	
A.3 Information and communications technology programmes	27,958
A.5 Information society	2,599
B.5 Energy research programmes	7,814
B.8 Renewable energy compliance	12,294
C.5 GSI services	2,570
D.3 Inland fisheries	2,514
E.6 Landfill remediation	2,168
	57,917

6.3 Fraud and suspected fraud

The Department is aware of an allegation of a suspected fraud which may have occurred in a service provider in receipt of grant funding. This case is under investigation by the appropriate authorities and the Department awaits the outcome.

Note 7 Miscellaneous accounts

7.1 Petroleum Infrastructure Programme Fund

Statement of the receipts and payments of the Petroleum Infrastructure Programme Fund for the year ended 31 December 2021.

	2021	2020
	€000	€000
Balance at 1 January	6,072	6,091
Receipts	685	38
Payments	(768)	(57)
Balance at 31 December	5,989	6,072

The Petroleum Infrastructure Programme (PIP) was established in 1997 and is funded by oil companies with offshore exploration licences issued by the Department. Its aim is to promote hydrocarbon exploration and development activities by strengthening local support structures, funding of research data gatherings and 'land based' research in Irish offshore areas. Receipts in relation to the PIP Fund are recorded as appropriations-in-aid and paid into the fund via subhead C.3.

The Fund is administered by the Geoscience Regulation Office in the Department.

7.2 Energy Efficiency National Fund

Statement of receipts and payments of the Energy Efficiency National Fund for the year ended 31 December 2021.

	2021	2020
	€000	€000
Balance at 1 January	20,261	20,968
Receipts	165,138	—
Investments	—	—
Transfer to Climate Action Fund	(20,261)	—
Refund to the Vote in respect of Climate Action Fund projects	—	(707)
Balance at 31 December	165,138	20,261

The Energy Efficiency National Fund (EENF) was established in 2014 under the provisions of the European Union (Energy Efficiency Obligation Scheme) Regulations 2014 (SI 131 of 2014). The objectives of the Fund are (1) to support the delivery of energy efficiency improvement programmes and other energy efficiency measures, and (2) to promote the development of a market for energy efficiency improvement measures. The Government provided €35 million from the Carbon Revenue Levy Fund to the EENF.

A total of €14.03 million of funding from the EENF has been invested in Ireland Energy Efficiency Investments plc (IEEI). The State investment in IEEI is matched by private sector funding. The Minister, along with the other investors, is represented on an investment advisory committee and all shareholders receive annual reports and interim financial statements on IEEI's performance. The Minister, in consultation with the Minister for Public Expenditure and Reform, decided not to invest any further funding in IEEI beyond May 2018. At the latest valuation as of 30 September 2021, the State's investment in IEEI was valued at €15.802 million.

Following approval by Government, the Minister, with the consent of the Minister for Public Expenditure and Reform, assigned the remaining moneys in the EENF to the Climate Action Fund. The balance in the EENF at 31 December 2020 was €20.261 million and this was transferred to the Climate Action Fund on 8 June 2021.

In 2020, the Minister, as shareholder, received a distribution from IEEI totalling €1.212 million. Pending a decision on the treatment of this distribution, it was temporarily lodged to a Vote suspense account and was included as a credit balance in Note 2.5 in the 2020 appropriation account. This receipt was paid into the Climate Action Fund in March 2021.

The Minister, as shareholder, received three distributions from IEEI in 2021 totalling €5.138 million. These funds will be transferred to the Climate Action Fund, subject to sanction from the Department of Public Expenditure and Reform.

In December 2021, there was a once-off payment of €160 million from Vote 29 subhead B.4 Sustainable energy programmes to the EENF, with the approval of the Minister for Public Expenditure and Reform. This funding is to facilitate additional actions over and above those set out in Budget 2022 to support households by improving the energy efficiency of their homes. It aims to have the benefit of reducing the impact of energy price rises on a higher number of households through greater access to energy efficiency improvements. The payment from subhead B.4 was facilitated by a significant underspend emerging in the subhead that occurred due to the Covid-19 pandemic, plus €28.001 million transferred into the subhead by means of a technical supplementary estimate.

Appendix A Schedule of lands and buildings

The Minister owns the following properties.

- 1 General Post Office (GPO) building
- 2 GPO Arcade
- 3 1-6 Post Office Buildings
- 4 24-30 Henry Street

These properties are managed under leases or licences granted by the State.

The Minister owns the Galway Fishery in Galway City and the Owenea/Owentocker Fishery in Co. Donegal, both of which are managed by Inland Fisheries Ireland.

The Minister also has a beneficial interest in the metropolitan area networks (MANs), the construction of which was funded jointly with certain local authorities and the European Regional Development Fund.

Appendix B Accounts of bodies and funds under the aegis of the Department of the Environment, Climate and Communications

The following table lists the bodies and funds under the aegis of the Department where the Department has an obligation to present financial statements. It indicates 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
An Post	2020	16 Apr 2021	23 Apr 2021	28 May 2021
Commission for Communications Regulation ^a	2020	31 Mar 2021	29 Apr 2021	13 Jul 2021
Digital Hub Development Agency	2020	31 Aug 2021	29 Sep 2021	24 Nov 2021
Bord na Móna	2020	24 Jun 2020	16 Jul 2020	22 Jul 2020
Commission for the Regulation of Utilities	2020	21 May 2021	29 Jun 2021	18 Oct 2021
Eirgrid ^b	2020	29 Jan 2021	29 Jan 2021	20 May 2021
ESB	2020	26 Feb 2021	3 Mar 2021	15 Apr 2021
Irish National Petroleum Corporation	2020	10 Jun 2021	21 Jun 2021	23 Jul 2021
National Oil Reserves Agency	2020	24 Jun 2021	25 Jun 2021	23 Jul 2021
Sustainable Energy Authority of Ireland	2020	29 Jun 2021	30 Jun 2021	8 Oct 2021
Inland Fisheries Ireland	2020	20 Dec 2021	21 Dec 2021	—
Loughs Agency	2020	21 Dec 2021	4 Jan 2022	28 Feb 2022
Environmental Protection Agency	2020	29 Jun 2021	1 Jul 2021	11 Oct 2021
Environment Fund	2020	15 Dec 2021	15 Dec 2021	4 Feb 2022
Climate Action Fund	2020	20 Dec 2021	20 Dec 2021	7 Feb 2022

Note ^a Period of account 1 July 2019 to 30 June 2020.

^b Period of account 1 October 2019 to 30 September 2020.