

Appropriation Account 2021

Vote 31

Transport

Introduction

As Accounting Officer for Vote 31, 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 Transport including certain services administered by that Office, for payment of certain grants and certain other services.

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 €193.382 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

The Accounting Officer for the National Shared Services Office has provided me with a letter outlining the progress made in the development of the audit assurance process. This letter addresses the framework of governance and controls in place and includes the reports of audits conducted into the operation of controls within the shared services environment.

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

I have fulfilled my responsibilities in relation to the requirements of the employee services management agreement (ESMA) between this Department and the National Shared Services Office for the provision of payroll and human resource shared services.

Financial control environment

The Department has a mature financial management framework in place enhanced in early 2021 by a financial management system upgrade and later in the year by a successful pilot and implementation of robotic process automation capability in the accounts processing area. In addition, there is an active internal audit environment. The Department keeps a keen eye to developments in public financial management both nationally and internationally and in addition to ensuring compliance obligations are met, we are also driven by best practice and emerging non-financial reporting requirements.

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, and
- there are appropriate capital investment control guidelines and formal project management disciplines.

With respect to its management procedures, the Finance Division of the Department has been certified as compliant with ISO 9001:2015 standard up to 2023. This international standard, published by the International Standards Organisation (ISO) specifies the requirements for a Quality Management System (QMS). A QMS is a formalised system that documents processes, procedures and responsibilities for achieving quality policies and objectives. An annual audit of the Finance Division's QMS against the ISO requirement was conducted and has been certified as compliant with ISO 9001:2015 up to February 2023.

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 the Secretary General approved. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, approved by the Secretary General, 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 the Secretary General and the Audit Committee. Procedures are in place to ensure that the reports of the internal audit function are followed up.

During 2021, the Department's internal audit function made several key recommendations during the following three audits.

Audit of the protected disclosure process (three high findings)

The internal Audit Unit found that whilst there was a protected disclosure policy in place, there was a lack of a consistent approach to the review, assessment, and treatment of protected disclosures across the Department and recommended that the Department

- formally document a consistent, uniform, structured approach to protected disclosures within the policy
- ensure the policy including the approach is communicated to all personnel in the Department
- ensure the policy is reviewed and the requisite approval/sign-off obtained on an annual basis, and
- ensure any deviations from approach are documented and retained in the protected disclosures file.

The Department is committed to undertaking a review of the policy in its entirety by the end of this year, and the associated processes, reflecting the findings of this audit and preparing the Department for the implementation of the Protected Disclosures Amendment Act 2022 signed into law in July 2022 (but not yet commenced).

Audit of the arrangements in place for management and monitoring of cyber security in Driver Vehicle Computer Services Division (DVCS) (two high findings)

Internal Audit found that DVCS do not have dedicated cybersecurity personnel/budget and made four recommendations in that context which DVCS are working with HR and ICT to progress. In addition, four recommendations were made concerning access management. Three recommendations have been implemented. Regarding the fourth recommendation – the DVCS are currently working with service providers on the introduction of multi-factor authentication for accessing the National Vehicle and Driver File (NVDF).

Review of Irish Coast Guard (ICG) IT systems and stores practices (one high finding).

To ensure that the ICG efficiently manage the stores across the division, Internal Audit recommended that the ICG document a formal stores policy and procedures to detail the process flows applicable to the section's activities and assign responsibility to specific owners for each stage of the process. Once updated, the policy should be formally communicated to each team member responsible for the management of stores. In response to the recommendation management will establish a working group representative of all interested stakeholders to develop a comprehensive policy and procedure to be implemented late 2022 or early 2023.

Review of the current and future state P2P process across various Divisions

During the year Internal Audit, in conjunction with Ernst & Young, conducted a review of the State Procure to Pay process mapped within the Department and recommended

- the process should be clearly stated in a guidance document
- the process should be communicated to all staff within all divisions of the Department and published on the Department's hub.

The process map has been communicated to the relevant divisions.

Irish Coast Guard stocktaking

The Department did not complete a Coast Guard stores stock count at the year end and an estimate of €2.258 million was included in the account. A full count was completed in July 2022 which identified unreconcilable differences in some items and an overall difference between actual value and expected value of €70,000 or 3.1%.

Remedial action to implement regular stock taking is underway which will entail the recruitment of a storekeeper and a stores manager. The Department advertised an interdepartmental competition for Store Keeper to be located in Ballycoolin, closing for applications on 30 September 2022. In addition, a request for tenders is being prepared to procure expert assistance in developing procedures for

- operating a stores IT system
- stores management of stock.

A rolling stores count will take place from September 2022 with counts on top categories weekly and end of quarter full stock checks.

Irish Coast Guard vehicle procurement

The Comptroller and Auditor General published a report in October 2021 concerning the procurement of vehicles by the Irish Coast Guard. The report included several recommendations, all of which have been accepted by the Department and have been implemented and actioned.

Night vision technology and training for search and rescue

The *Report on the Accounts of the Public Services 2020* published by the Comptroller and Auditor General included a chapter on expenditure by the Irish Coast Guard on night vision technology and training for search and rescue. Crew training in the use of the technology is complete except for Waterford which will be completed by December 2022.

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 complied with the guidelines with the exception of four contracts/payments (in excess of €25,000), totalling €604,500, the details for which are set out below.

- Three contracts with a combined value of €538,500 relating to leased lines continued without a competitive process in 2021 due to staff shortages and prioritisation of projects. These contracts were non-compliant.

- One contract with a value of €66,000 relates to the storage of documentation awaiting destruction authorisation from the National Archives. This contract was rolled over pending that authorisation. This contract was non-compliant.

The Department has reviewed the circumstances in which these contracts/ payments were awarded and continues to engage extensively in a thorough review of all procurements and contracts to prevent the award of similar, non-compliant contracts arising in the future. The Department has provided details of 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 a risk management framework comprising of the risk policy, risk registers recording operational and strategic risks, a risk officer and committee, and alignment of risk to annual business planning. Three risk registers record risk, covering the Department overall as well as the specific issues in relation to Irish Coast Guard operations and driver and vehicle computer services. The risk registers will be reviewed quarterly by management locally, and at the risk and audit committee levels. Risks are a standing item at Management Board level, so that the focus on managing key business risks is maintained and a culture of accountability is integrated into all aspects of our work.

Developments of note in risk management during 2021 included

- Intensive work in collaboration with central supports to ensure that the Department's systems were sufficiently robust to guard against cybersecurity risks, across all areas, including review of lessons learned from HSE incidents and compulsory training for all staff. Additional resourcing to support Driver and Vehicle Computer Services put in place, the area of most risk in this regard.
- Active management of emerging risks for example staff turnover, including at Management Board level and anticipation of possible risks for example proactive briefings of Oireachtas Committee members, groups around the National Development Plan (NDP), National Investment Framework for Transport Ireland (NIFTI).
- The Department continued to monitor Brexit related risks in operations of its various sectors with minimal financial vote impact.
- Implemented the Office of the Government Chief Information Officer (OGCIO) Build to Share eRisk recording system during 2021.
- Internally, a return to work protocol helped to mitigate the potential staffing risks and support managerial skills for hybrid working.

2022 will see risk continue to be an area of particular focus with

- New structures – risk and procurement will be separated out from the Finance Division, and governance from the Central Co-ordination Division, to establish a new risk and governance function with Principal Officer leadership and enhanced resources including a number of dedicated experienced officers at Assistant Principal level. This will provide additional support to line managers and will give them additional guidance, who will also be supported in their roles by new training.
- Completion of new risk policy, development of a single risk register, and further reviewing and refreshing of risk approaches to ensure that they remain up to date and fit for purpose.

Ongoing monitoring and review

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

Review of effectiveness

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

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2021 that resulted in, or may result in, a material loss.

Covid-19 control issues

During quarter 1 2020 in light of the evolving Covid-19 pandemic, the Department established a number of oversight arrangements to ensure that all impacts both on the Department itself and its business sectors were being assessed and tracked. An internal Covid-19 group of Division heads was set up to track and assess impact internally from which updates were provided. Information was also made available to staff via the staff intranet. This continued through 2021 with decreasing frequency as the year came to a close.

Several mitigating actions were developed and implemented to ensure we continue to operate an effective control environment. Staff in the Department continue to be equipped technically with remote access to systems, which enable them to continue to work with minimal disruption and also support a blended work environment, which was introduced in September 2021.

Staff made extensive use of desktop unified communication systems to engage with their colleagues within the department and also external bodies. Only staff where urgent work could not be completed remotely were permitted into the office. This continued during 2021 but eased when Return to the Workplace arrangements were put in place from September 2021.

ICT infrastructure was already in situ to enable remote access in a secure fashion into its infrastructure both via department-controlled and personal devices. At the onset of the pandemic, essential purchasing of additional equipment and licences was facilitated by means of emergency procurement. The underlying security controls were not bypassed or diminished. As the pandemic was known to be utilised by cyber criminals, staff in the Department were made aware of potential vulnerabilities via the staff intranet and online cyber security training. The service desk was alerted to and prepared for the potential increase in social engineering attacks.

There was no impact on the control environment or the appropriation account.

Covid-19 impacted on some Departmental procurements in 2020. Where impacts occurred, the Department engaged with the Office of Government Procurement (OGP) to seek guidance on best practice and with the Chief State Solicitor Office (CSSO) to seek legal advice where necessary. The Department continued to engage with the OGP and the CSSO regarding procurements being progressed during 2021.

The Department reviewed approaches taken using the guidance from the Office of the Comptroller and Auditor General when it became available and an (internal) audit is also underway to capture lessons learned.

ICT assurance methods

The Department has implemented an information security management system, central to which is an active Information Security Management Group (ISMG). This group is composed of heads of functions from representative Divisions across the Department and is chaired at Assistant Secretary level. The group meets on a bi-monthly basis and oversees all aspects of information security.

An internal audit on cyber security was concluded by EY in October 2020 and found that the ICT controls within the Department were adequate and effective.

Cyber security is a key focus of the Information Service Division (ISD) and is coordinated at a Department level via regular meetings of the cross-division Information Security Management Group. Following the HSE ransomware attack, the Department engaged immediately with the National Cyber Security Centre (NCSC) and used their guidance and recommendations to enhance our pre-existing cyber security roadmap. We have deployed a number of additional cyber monitoring and prevention platforms, conducted vulnerability and penetration scans and focused heavily on staff awareness and training of the risks, vectors and preventative steps to combat cyber threats. This work has continued into 2022 and taken into account additional advisory notes relating to the conflict in Ukraine. This year will also see the Department migrate key services onto government shared service platforms which offer even greater cyber defence and monitoring.

These efforts form part of a wider initiative to develop a multi-year technology strategy for the whole Department which was delivered in Q2 of 2022. This strategy will focus on securing our platforms, developing our capacity to innovate in line with government plans for a 'Digital First' operating model and delivering a revised governance approach to improve visibility, alignment and delivery of technology programs across the Department.

Ken Spratt

Accounting Officer
Department of Transport

21 September 2022

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 31 Transport

Opinion on the appropriation account

I have audited the appropriation account for Vote 31 Transport 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 31 Transport 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 Transport 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.

Motor tax receipts

Chapter 18 of my report on the accounts of the public services for 2021 examines the Department's administration and collection of motor tax, and the extent to which the Department has implemented the recommendations contained in a previous report.

Non-compliance with procurement rules

The Accounting Officer has disclosed in the statement on internal financial control that material instances of non-compliance with procurement rules occurred in respect of contracts that operated in 2021.

Seamus McCarthy

Comptroller and Auditor General

25 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 31 Transport

Appropriation Account 2021

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Civil aviation			
	<i>Original</i>	109,806		
	<i>Deferred surrender</i>	8,800		
	<i>Supplementary</i>	90,000		
			208,606	175,336
				28,346
B	Land transport			
	<i>Original</i>	3,338,885		
	<i>Deferred surrender</i>	139,680		
	<i>Supplementary</i>	7,348		
			3,485,913	3,187,426
				2,554,453
C	Maritime transport and safety			
	<i>Original</i>	108,150		
	<i>Deferred surrender</i>	3,000		
	<i>Supplementary</i>	(6,000)		
			105,150	97,390
				96,788
Gross expenditure				
	<i>Original</i>	3,556,841		
	<i>Deferred surrender</i>	151,480		
	<i>Supplementary</i>	91,348		
			3,799,669	3,460,152
				2,679,587
	<i>Deduct</i>			
D	Appropriations-in-aid		20,990	35,956
				17,800
Net expenditure				
	<i>Original</i>	3,535,851		
	<i>Deferred surrender</i>	151,480		
	<i>Supplementary</i>	91,348		
			3,778,679	3,424,196
				2,661,787

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 spend in the following year. €161.1 million of unspent allocations in respect of the capital elements of Subheads A.3, B.3, B.5 – B.8 and C.3 was carried forward to 2022.

	2021	2020
	€	€
Surplus	354,482,398	385,886,299
Deferred surrender	(161,100,000)	(151,480,000)
Surplus to be surrendered	<u>193,382,398</u>	<u>234,406,299</u>

Ken Spratt

Accounting Officer
Department of Transport

21 September 2022

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2021

		2021	2020
	€000	€000	€000
Programme cost		3,419,649	2,640,560
Pay		34,626	33,307
Non pay		5,877	5,720
Gross expenditure		3,460,152	2,679,587
<i>Deduct</i>			
Appropriations-in-aid		35,956	17,800
Net expenditure		3,424,196	2,661,787
Changes in capital assets			
Purchases cash	(1,645)		
Disposals cash	104		
(Profit)/loss on disposals	(99)		
Depreciation	3,576	1,936	1,226
Changes in net current assets			
Movement in accruals	2,550		
Movement in prepayments	(410)		
Movement in stock	(1,343)	797	682
Direct expenditure		3,426,929	2,663,695
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		16,840	19,503
Notional rents		3,721	3,947
Net programme cost		3,447,490	2,687,145

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 31 borne elsewhere.

	2021	2020
	€000	€000
Vote 9 Office of the Revenue Commissioners	33	30
Vote 12 Superannuation and Retired Allowances	15,051	12,353
Vote 13 Office of Public Works	1,148	6,636
Vote 18 National Shared Services Office	57	60
Vote 43 Office of the Government Chief Information Officer	86	—
Central Fund – Ministerial pensions	465	424
	16,840	19,503

Note 2 Statement of Financial Position as at 31 December 2021

	Note	2021 €000	2020 €000
Capital assets	2.1	8,830	10,766
Current assets			
Bank and cash	2.2	162,931	182,594
Stocks	2.3	2,354	1,011
Prepayments	2.4	2,507	2,097
Other debit balances	2.5	2,177	1,731
Total current assets		169,969	187,433
Less current liabilities			
Accrued expenses	2.6	3,766	1,216
Other credit balances	2.7	1,466	1,808
Net Exchequer funding	2.8	163,642	182,517
Total current liabilities		168,874	185,541
Net current assets		1,095	1,892
Net assets		9,925	12,658
Represented by:			
State funding account	2.9	9,925	12,658

2.1 Capital assets

	Land and buildings €000	Office equipment €000	Furniture and fittings €000	Motor vehicles €000	Specialist equipment €000	Total €000
Gross assets						
Cost or valuation at 1 January 2021	1,714	12,625	1,530	17,153	27,303	60,325
Additions	323	640	—	56	626	1,645
Disposals	—	(1,151)	(50)	(434)	(639)	(2,274)
Cost or valuation at 31 December 2021	2,037	12,114	1,480	16,775	27,290	59,696
Accumulated depreciation						
Opening balance at 1 January 2021	—	11,638	22	14,199	23,701	49,560
Adjustments ^a	—	(1,393)	1,391	—	—	(2)
Depreciation for the year	—	938	18	1,109	1,511	3,576
Disposals	—	(1,146)	(49)	(434)	(639)	(2,268)
Cumulative depreciation at 31 December 2021	—	10,037	1,382	14,874	24,573	50,866
Net assets at 31 December 2021	2,037	2,077	98	1,901	2,717	8,830
Net assets at 31 December 2020	1,714	987	1,508	2,954	3,603	10,766

Note ^a Adjustments relate to reclassifications within furniture and fittings and office equipment and one adjustment amount within furniture and fittings

2.2 Bank and cash

at 31 December	2021	2020
	€000	€000
PMG balances	162,818	182,498
Commercial bank account balances	113	96
	162,931	182,594

Commercial bank accounts

In addition to the commercial bank account referred to above, the Department holds a bank account to allow for the collection and allocation of motor tax and the transfer of proceeds to the Exchequer. All money received is paid directly to the Exchequer with the exception of bank charges. The amount held at the end of 2021 was €35,000 (2020: €6,771).

2.3 Stocks

at 31 December	2021	2020
	€000	€000
IT consumables	95	80
Specialised consumables (Irish Coast Guard)	2,259	931
	2,354	1,011

2.4 Prepayments

at 31 December	2021	2020
	€000	€000
Software licences and maintenance	2,273	1,792
Rentals	129	197
Other	105	108
	2,507	2,097

2.5 Other debit balances

at 31 December	2021	2020
	€000	€000
OPW agency services	1,130	954
Payroll suspense	737	756
Other	310	21
	2,177	1,731

2.6 Accrued expenses

at 31 December	2021	2020
	€000	€000
Stobart Air	2,093	—
Driver and Vehicle Computer Services Division: operating expenses	909	577
Regional Airport: rotations Dublin - Donegal Airport	343	—
Professional consultancy fees	110	57
OPW	4	150
Transport Infrastructure Ireland	—	94
Other	307	338
	3,766	1,216

2.7 Other credit balances

at 31 December	2021	2020
	€000	€000
Amounts due to the State		
Income tax and universal social charge	595	564
Pay related social insurance	303	279
Professional services withholding tax	55	40
Value added tax	348	245
Relevant contract tax	22	8
Pension charges	75	51
Extra Exchequer receipts	36	480
	1,434	1,667
Transfer of functions	—	7
Other credit suspense items	32	134
	1,466	1,808

2.8 Net Exchequer funding

at 31 December	2021	2020
	€000	€000
Surplus to be surrendered	193,382	234,406
Deferred surrender	161,100	151,480
Exchequer grant undrawn	(190,840)	(203,369)
Net Exchequer funding	163,642	182,517
Represented by:		
Debtors		
Bank and cash	162,931	182,594
Debit balances: suspense	2,177	1,731
	165,108	184,325
Creditors		
Due to the State	(1,434)	(1,674)
Credit balances: suspense	(32)	(134)
	(1,466)	(1,808)
	163,642	182,517

2.9 State funding account

	Note	2021	2020
		€000	€000
Balance at 1 January		12,658	14,566
Disbursements from the Vote			
Estimate provision	Account	3,778,678	
Deferred surrender	Account	(161,100)	
Surplus to be surrendered	Account	(193,382)	
Net vote		3,424,196	2,661,787
Expenditure (cash) borne elsewhere	1.1	16,840	19,503
Non cash expenditure – notional rent	1	3,721	3,947
Net programme cost	1	(3,447,490)	(2,687,145)
Balance at 31 December		9,925	12,658

2.10 Commitments

Global commitments	2021	2020
at 31 December	€000	€000
Procurement of goods and services	119,689	177,449
Non-capital grant programmes	—	50
Capital grant programmes	71,469	85,088
Total of legally enforceable commitments	191,158	262,587
Commitments under procurement subheads	2021	2020
	€000	€000
Search and rescue helicopter services ^a	96,000	150,000
Airports ^b	1,028	8,031
Vehicle/driving licensing ^c	18,390	15,006
Climate Change Unit	86	—
Air Accident Investigation Unit ^d	756	1,133
Information technology	531	558
Internal audit	—	22
Sustainable mobility (investment and policy) ^e	828	—
Facilities management	469	184
Coast Guard services ^f	1,433	2,515
Marine Survey	168	—
	119,689	177,449

- Notes
- ^a The current search and rescue helicopter service contract with CHC Ireland commenced on 1 July 2012 for a period of ten years. It contains an option to extend for a period(s) up to a further three years. The contract was extended in 2020 initially for one year to July 2023. In 2021 the contract was extended for a further year to 2024. These extensions, as approved by the Minister, are to facilitate the procurement of a new service in accordance with *Public Spending Code* requirements and a seamless transition from one service to another.
 - ^b Reduction due to the liquidation of Stobart Air.
 - ^c New contracts awarded to Version 1 for IT support and development.
 - ^d Willis Tower Watson insurance premiums commitment reduction.
 - ^e New contract awarded to Ove Arup and Partners Ireland Limited for an all Island strategic rail review.
 - ^f Reduction due to the completion of eleven contracts.

Non-capital grant programmes	2021	2020
	€000	€000
Opening balance	50	128
Grants paid in the year	(416)	(78)
New grant commitments	366	—
Closing balance	—	50

Capital grant programmes	2021	2020
	€000	€000
Opening balance	85,088	168,334
Transfer of functions	—	(126,440)
Grants paid in the year	(33,469)	(9,141)
New grant commitments	22,616	52,629
Grants cancelled	(2,766)	(294)
Closing balance	71,469	85,088

2.11 Matured liabilities

at 31 December	2021	2020
	€000	€000
Estimate of matured liabilities not discharged at year end.	2,554	943

2.12 Contingent liabilities

The Department is involved in a number of legal cases. The Department cannot predict the outcome of such cases.

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	35,630	34,626	33,307
ii	Travel and subsistence	1,220	510	580
iii	Training, development and incidental expenses	1,592	1,756	1,565
iv	Postal and telecommunications services	321	217	241
v	Office equipment and external IT services	2,861	2,196	2,038
vi	Office premises expenses	1,245	862	761
vii	Consultancy services and value for money and policy reviews	1,015	336	535
		43,884	40,503	39,027

Significant variations

The following outlines 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 €1.22 million; outturn €510,000

Lower than estimated costs as a result of suppression of travel demand due to Covid-19.

iii Training and development and incidental expenses

Estimate provision €1.592 million; outturn €1.756 million

There was an increase in spend in incidentals for couriers etc. with staff working from home. Also compared to 2020 there was an increase in demand for training too, especially online training.

iv Postal and telecommunications services

Estimate provision €321,000; outturn €217,000

Lower than estimated costs due to greater reliance on electronic communications than before.

vi Office premises expenses

Estimate provision €1.245 million; outturn €862,000

Lower than estimated costs due to delay in works that were planned in 2021 being deferred to 2022 due to Covid-19.

vii Consultancy services and value for money and policy reviews

Estimate provision €1.015 million; outturn €336,000

Costs were lower than estimated due to fewer consultancy tenders progressing in 2021 than expected.

Programme A Civil aviation

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay		3,956	3,809
A.2	Administration – non pay		1,302	646
A.3	Regional airports			
	<i>Estimate provision</i>	21,300		
	<i>Deferred surrender</i>	8,800		
		30,100	16,997	13,884
A.4	Miscellaneous aviation services	10,148	9,624	10,170
A.5	Aviation Covid supports			
	<i>Original</i>	73,100		
	<i>Supplementary</i>	90,000	163,100	144,260
		208,606	175,336	28,346

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 €56.7 million more than originally estimated. Explanations for variances are as follows.

A.2 Administration – non pay

Estimate provision €1.3 million; outturn €646,000

The underspend arose due to underspends in Travel and subsistence incidentals as a result of lowered demand for travel due to Covid-19.

There was also lowered demand for consultancy.

A.3 Regional airports

Estimate provision €30.1 million; outturn €17 million

The reduction in expenditure of €13.1 million relative to the original estimate is primarily due to

- Savings due to a 6 week interruption of PSO services on the Donegal-Dublin route and change of service provider of approximately €600,000.
- Savings due to the Kerry-Dublin route no longer operating as a PSO route - operating commercially since July 2021 with no requirement for exchequer funding (€1.6 Million).
- Reduced airport salary costs as a result of the extension of the Temporary Wage Subsidy Scheme (TWSS) and Employment Wage Subsidy Scheme (EWSS) (€3.1 million).
- A number of capital projects were not completed during 2021. These included Waterford airport runways, a passenger boarding bridge project, a Hold Baggage Screening (HBS) project and an embankments project approved for funding at Shannon Airport in 2021 not completed due to supply and construction delays cause by Covid-19. (€7.8 million).

A.4 Miscellaneous aviation services

Estimate provision €10.1 million; outturn €9.6 million

The difference arises due to underspends in subscriptions to international organisations and the cost of an aviation insurance policy being lower than profiled.

A.5 Aviation Covid supports

Estimate provision €73.1 million; outturn €144.2 million

The increase in expenditure of €72 million relative to the original estimate is primarily due to

- Savings in funds reimbursed to the IAA for statutory refunds it administered for the refund of passengers in the event of repatriation from abroad or losses due to the collapse of travel agencies (€14 million).
- Reduced airport salary costs as a result of the extension of the Temporary Wage Subsidy Scheme (TWSS) and Employment Wage Subsidy Scheme (EWSS) (€4 million).
- Additional aviation related COVID support to regional airports (€90 million).

A supplementary of €90 million was approved for this subhead for the additional aviation related Covid support to regional airports.

Programme B Land transport

		2021		2020
		Estimate provision		Outturn
		€000	€000	€000
B.1	Administration – pay		14,770	14,543
B.2	Administration – non pay		3,373	2,468
B.3	Road improvement/maintenance			
	<i>Original</i>	1,413,473		
	<i>Deferred surrender</i>	15,850		
	<i>Supplementary</i>	1,000		
			1,430,323	1,429,698
B.4	Road safety agencies and expenses		6,118	6,658
B.5	Vehicle and driver licensing expenses			
	<i>Original</i>	22,900		
	<i>Deferred surrender</i>	2,580		
	<i>Supplementary</i>	1,348		
			26,828	22,034
B.6	Carbon reduction			
	<i>Original</i>	64,100		
	<i>Deferred surrender</i>	4,650		
	<i>Supplementary</i>	30,000		
			98,750	84,762
B.7	Public service provision payments			
	<i>Estimate provision</i>	673,563		
	<i>Deferred surrender</i>	100		
			673,663	580,179
B.8	Sustainable Mobility Investment Programme			
	<i>Original</i>	1,101,880		
	<i>Deferred surrender</i>	116,500		
	<i>Supplementary</i>	(25,000)		
			1,193,380	1,012,983
B.9	Public transport agencies and expenses		38,630	34,033
B.10	Miscellaneous services		78	68
			3,485,913	3,187,426
				2,554,454

The following outlines the reasons for significant variations in programme expenditure (+/-5% and €100,000). Overall, the expenditure in relation to Programme B was €291.1 million less than originally estimated. Explanations for variances are as follows:

B.2 Administration – non pay

Estimate provision €3.4 million; outturn €2.5 million

The difference arises primarily due to lower travel demand, training demand, postal costs and capital savings due to staff remote working.

B.4 Road safety agencies and expenses

Estimate provision €6.1 million; outturn €6.7 million

The difference of €600,000 mainly arises rises from:

- Additional payments made to the Medical Bureau of Road Safety (MBRS) to fund ongoing increases in operating expenses. (€160,000).
- In 2021, in line with its EU obligations, Ireland began the process of establishing an Automotive Market Surveillance Authority (AMSA) and a virement of €380,000 was made to the Road Safety Authority towards the end of 2021 to address a shortfall in funding.

B.5 Vehicle and driver licensing expenses

Estimate provision €25.5 million; outturn €22 million

The reduction in expenditure of €3.5 million relative to the original estimate is primarily due to

- An element of the NVDF technology refresh programme not being completed (€3 million).
- Savings in administration and general vehicle driver licencing expenses (€1.8 million)
- Additional unbudgeted expenditure was incurred on the introduction of an emergency HGV Covid testing scheme paid for by the State to ensure essential supply chains remained open. (€1.3 million)

A supplementary of €1.3 million was approved for this subhead for payments incurred as a result of the introduction of an emergency HGV Covid testing scheme.

B.6 Carbon reduction

Estimate provision €68.8 million; outturn €84.8 million

The increase in expenditure of €16 million relative to the original estimate is primarily due to

- A significant demand under the Electric Vehicle (EV) Grant scheme in excess of the funds allocated to the scheme being spent (€35.6 million).
- An underspend on Decarbonisation projects (€19.6 million)

A supplementary of €30 million was approved for this subhead to fund the increase in demand for electric vehicles.

B.7 Public service provision payments

Estimate provision €673.7 million; outturn €580.2 million

The difference is due to emergency funding provided for non-commercial transport services. Due to passenger fare revenue at periods during 2021 being higher than the NTA and transport service forecast scenarios, not all of the emergency PSO funding was required.

B.8 Sustainable Mobility Investment Programme

Estimate provision €1,218.4 million; outturn €1,013 million

The reduction in expenditure of €205.4 million relative to the original estimate is primarily due to:

- A slower than expected progression of sustainable mobility projects/spend, partly because of Covid-19 restrictions (€48.4 million).
- An underspend in Active Travel and greenways primarily due to delays in local authorities building up their capacity and project portfolios to deliver projects and fully invest the funding allocated (€78.2million).
- Underspend on cycling and walking programme (€78.5 million).

As part of the supplementary estimate, a €25 million decrease in estimate provision for this subhead was approved. This was used to offset against supplementary increases in the estimate provisions approved for other subheads in the vote.

B.9 Public transport agencies and expenses

Estimate provision €38.6 million; outturn €34 million

The difference is due to an underspend in NTA pay and non-pay because of the planned hiring of extra staff not taking place.

Programme C Maritime transport and safety

		2021		2020
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.1	Administration – pay		16,275	15,654
C.2	Administration – non pay	16,904	2,762	2,690
C.3	Maritime administration and Irish Coast Guard			
	<i>Original</i>	86,577		
	<i>Deferred surrender</i>	3,000		
	<i>Supplementary</i>	(6,000)		
		83,577	77,778	75,654
C.4	Miscellaneous services	1,090	575	2,790
		105,150	97,390	96,788

Significant variations

The following outlines the reasons for significant variations in programme expenditure (+/-5% and €100,000). Overall, the expenditure in relation to Programme C was €13.8 million lower than originally estimated. Explanations for variances are as follows:

C.2 Administration – non pay

Estimate provision €3.6 million; outturn €2.8 million

The difference arises primarily due to lower travel demand, training demand, postal costs and capital savings due to staff working remotely.

C.3 Maritime administration and Irish Coast Guard

Estimate provision €89.6 million; outturn €77.8 million

The reduction in expenditure of €11.8 million relative to the original estimate is primarily due to a capital underspend of €11.8 million in relation to slow progress on repairs to Coast Guard stations and the development of new Coast Guard Stations in Westport and Greystones due to Covid-19.

C.4 Miscellaneous services

Estimate provision €1.1 million; outturn €575,000

The variation is due to the full capital allocation not being spent for the environmental clean-up of ports.

Note 4 Receipts

4.1 Appropriations-in-aid

		2021		2020
		Estimated	Realised	Realised
		€000	€000	€000
Administration				
1	Receipts from additional superannuation contributions on public service remuneration	3,118	2,459	2,127
Civil aviation				
2	Irish Aviation Authority refund of subscriptions to international organisations	6,558	6,910	6,449
3	Irish Aviation Authority recoupment of rents, etc.	394	394	395
4	Irish Aviation Authority payment for associated costs	2,800	2,826	2,747
Land transport				
5	Road transport licence fees	800	1,309	1,070
6	Miscellaneous land transport receipts	6,480	4,368	4,151
Maritime transport and safety				
7	Receipts under the Merchant Shipping and Wireless Telegraphy Act 1919	500	469	470
Miscellaneous receipts				
8	Miscellaneous receipts	340	17,221	391
Total		20,990	35,956	17,800

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000). Overall, appropriations-in-aid were €15 million higher than the estimate. Explanations for variances are as follows.

1 Receipts from additional superannuation contributions on public service remuneration

Estimate €3.1 million; realised €2.5 million

The estimate was predicated on the Department reaching a certain level of recruitment and increasing its staffing complement by the end of 2021. However, owing to a number of factors including the loss of staff to inter-Departmental competitions, the Department was unable to reach the target set for the year.

2 Receipts from Irish Aviation Authority refund of subscriptions to international organisations

Estimate €6.6 million; realised €6.9 million

The Department recoups monies from the Irish Aviation Authority for the payment of subscriptions to certain international aviation organisations. In 2021, there was a shortfall in the programme allocation of €352,000.

5 Road transport licence fees

Estimate €800,000; realised €1.3 million

The amount received in road transport licensing fees is affected by the level of activity in the sector and in the wider economy. Fees are paid not only for licence applications but also for adding vehicles to existing haulage licences to increase fleets. In the context of Brexit and related uncertainties, it was considered apt to maintain the estimate for 2021 at €800,000, however actual receipts exceeded expectations.

6 Miscellaneous land transport receipts

Estimate €6.5 million; realised €4.4 million

This variance is as a result of an under recovery of capital expenditure from the Road Safety Authority for services rendered by the Driver Vehicle Computer Services Division (DVCSD) and lower than expected funding from EU grants.

8 Miscellaneous receipts

Estimate €340,000; realised €17.2 million

Miscellaneous receipts are higher than estimated mainly as a result of a refund of National Transport Authority Public Service Obligation (PSO) funding of €13.1 million and an electric vehicle grant received from Sustainable Energy Authority of Ireland (SEAI) of €3.5 million.

4.2 Extra receipts payable to the Exchequer

	2021	2020
	€000	€000
Balance at 1 January	480	33
Shannon Development rents ^a	10	11
Grant refunds	—	6
EU receipt for City Centre Re-signalling Project	—	937
Road Safety Authority pension contributions and notional service ^b	490	473
NELS project – Loran-C maritime navigation system	20	—
Ten-T upgrade	—	2,209
EU Commission funds	—	550
NTA refund	—	856
National Oil Reserve Agency ^c	2,517	—
TN ITS GO Project payment	20	—
Voluntary surrender of pay	22	13
Sundry	2	—
Transferred to the Exchequer	(3,525)	(4,608)
Balance at 31 December	36	480

- Notes
- ^a Rents collected by the Shannon Airport Authority (SAA) on behalf of the Minister.
 - ^b The Department acts as the intermediary in making the annual pay-over of the pension contributions deducted from RSA staff. These pay-overs are made to the Department of Public Expenditure and Reform
 - ^c Under the biofuel obligation, suppliers of certain fuels to the road transport market are required to include a certain proportion of biofuels as part of their fuel mix. A buy-out charge however allows obligated parties under the scheme to discharge part or their entire biofuel obligation through the payment of a buy-out charge. This was set at €0.45 in 2021 under SI 644/2010 National Oil Reserves Agency Act 2007 (Biofuel Obligation Buy-out Charge) Regulations 2010. This is being increased to €1 in 2022 to discourage obligated parties discharging their biofuel obligation through the use of the buy-out charge.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents at year end	2021	2020
Department	545	534
Agencies	1,000	903
	1,545	1,437

5.2 Pay – Department and agencies

Remuneration of Department staff	2021	2020
	€000	€000
Pay	29,914	28,997
Higher, special or additional duties allowances	887	796
Overtime	421	382
Other allowances	790	680
Employer's PRSI	2,614	2,452
Total pay	34,626	33,307
Remuneration of agency staff		
Pay	60,363	55,663
Higher, special, or additional duties allowances	718	227
Overtime	442	273
Other allowances	561	535
Employer's PRSI	5,564	4,861
Total pay	67,648	61,559

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	120	62	39,777	38,832
Overtime	76	16	29,059	20,506
Other allowances	66	4	21,884	7,700
Extra remuneration in more than one category	72	55	53,121	46,482
Agency staff				
Higher, special or additional duties allowances	144	7	16,133	53,461
Overtime	174	—	7,835	15,001
Other allowances	118	2	16,048	15,771
Extra remuneration in more than one category	49	5	14,841	23,486

5.4 Other remuneration arrangements

This account includes expenditure of €144,992 in respect of five officers who were serving outside the Department for all or part of 2021 and whose salaries were paid by the Department. Full recoupment of related expenditure was completed in Q1 2022.

This account does not include expenditure in respect of nine seconded officers who were serving outside the Department for all or part of 2021 whose salaries were paid by other Government departments/offices.

5.5 Payroll overpayments

at 31 December	Number of recipients	2021	2020
		€	€
Overpayments	38	123,108	99,180
Recovery plans in place	19	61,874	36,714

Two overpayment recovery plans, in respect of two individuals, to the value of €16,666 were transferred to other Departments in the year.

5.6 Severance/redundancy

During 2021, terminated staff members were not paid any redundancy or severance payments.

5.7 Salary of Accounting Officer

As at 31 December 2021, the Accounting Officer's salary is at the grade of Secretary General Level II, 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

A Review Board was established in 2020 to re-examine certain findings of the draft final report of the investigation into the accident involving Rescue 116 at Blacksod, Co Mayo on 14 March 2017. The Review Board was established in line with Statutory Instrument (SI) No 460 of 2009: Air Navigation (Notification and Investigation of Accidents, Serious Incidents and Incidents) Regulations 2009. The Review Board report was published on 5 November 2021 and found the probable cause of the crash was poor weather, the helicopter's altitude and the crew being unaware of a 282ft obstacle on the flight path to the initial route waypoint of one of the operator's preprogrammed Flight Management System (FMS) routes.

The full cost to the end of 2021 was €366,465 (2021: €266,170; 2020: €100,295)

6.2 Compensation and legal cost

Payments/costs paid by the Department in the year

	Claims by		Total	Total
	employees	members of the public	2021	2020
Number of cases	3	13	16	7
	€000	€000	€000	€000
Department's own legal costs	—	14	14	262
Payments by/on behalf of Department				
Compensation	213	556	769	135
Legal costs	129	169	298	—
Other costs	1	5	6	—
2021 Total	343	744	1,087	397
2020 Total	—	397		397

Cumulative costs of cases completed in 2021

	Claims by		Total
	employees	members of the public	
Number of cases	3	11	14
	€000	€000	€000
Department's own legal costs	—	—	—
Payments to/on behalf of Department			
Compensation	150	3	153
Legal costs	90	—	90
Other costs	3	—	3
Total	243	3	246

6.3 Late payment interest

No interest payments were made in terms of the European Communities (Late Payment in Commercial Transactions) Regulation 2012.

6.4 Fraud and suspected fraud

No fraud was detected during the period under review.

6.5 EU funding

The outturn shown in Subhead B.8 sustainable mobility investments programme includes payment in respect of activities which are co-financed from the European Regional Development Fund (ERDF). A number of delays and extensions in INTERREG Greenways projects resulted in timing delays with claims. The Department received €682,000 in funding and paid claims totalling €551,000 resulting in surplus funding carried in to 2022 of €131,000.

	2021 Estimate €000	2021 Outturn €000	2020 Outturn €000
Subhead description			
B.8 Sustainable mobility investment	683	551	3,579

6.6 Deferred surrender

Deferred surrender comprises savings in 2021 of €161.1 million in capital expenditures in the following subheads that were carried over to 2022.

	€000
A.3 Regional airports - payments	7,640
A.5.1 Aviation emergency supports	410
B.5 Vehicle and driver licensing expenses	4,000
B.7.2 Rural transport Projects	350
B.8.3 Public transport infrastructure - NTA	36,800
B.8.5 Cycling and walking programme	70,000
B.8.6 Greenways expenditure (capital)	39,000
C.3.1 Capital IRCG	2,000
C.3.2 Capital - CIL	400
C.4.3 Environmental clean up	500
	161,100

6.7 Public Service Obligation (PSO) air services

Since 2015, Stobart Air via a franchise agreement with Aer Lingus held the contract for operating Government supported PSO air services on two routes Donegal/Dublin and Kerry/Dublin.

The Department received a notification on 17 June 2021 advising that provisional liquidators had been appointed to Stobart Air. A number of payments due to Stobart Air in respect of air services that were provided by them in 2020 and 2021 under the Department of Transport's Public Service Obligation (PSO) air services scheme were not paid by the Department on foot of some non-compliant reporting obligations. However, this has been resolved and these payments will be made once the final liquidators have been appointed to Stobart Air.

Appendix A Accounts of bodies and funds under the aegis of the Department of Transport

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, at 21st September 2022, 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
Bus Éireann	2021	6 Apr 2022	29 Jun 2022	29 Jun 2022
Bus Átha Cliath	2021	6 Apr 2022	23 May 2022	6 Jul 2022
Commission for Aviation Regulation	2020	29 Sep 2021	28 Oct 2021	2 Dec 2021
Commission for Railway Regulation	2021	7 Dec 2021	10 Dec 2021	18 Feb 2022
Córas Iompair Éireann (CIE)	2021	6 Apr 2022	29 Apr 2022	23 Jun 2022
Dublin Airport Authority	2021	20 May 2022	20 May 2022	27 Jun 2022
Dublin Port Company	2021	25 Mar 2022	31 Mar 2022	1 Jul 2022
Iarnród Éireann	2021	6 Apr 2022	30 Jun 2022	30 Jun 2022
Irish Aviation Authority	2021	31 Mar 2022	1 Apr 2022	20 May 2022
Marine Casualty Investigation Board	2021	30 Jun 2021	30 Jun 2021	7 Jul 2021
Medical Bureau of Road Safety	2021	17 Jun 2022	12 Jul 2022	—
National Transport Authority	2021	24 Jun 2022	28 Jun 2022	—
Port of Cork Company	2021	1 Apr 2022	24 Apr 2022	1 Jul 2022
Port of Waterford Company	2021	28 Mar 2022	15 Apr 2022	1 Jul 2022
Road Safety Authority	2021	23 Jun 2022	23 Jun 2022	25 Jul 2022
Shannon Foynes Port Company	2021	25 Mar 2022	22 Apr 2022	1 Jul 2022
Shannon Group PLC	2021	24 Mar 2022	29 Mar 2022	11 May 2022
Transport Infrastructure Ireland	2021	30 Jun 2022	1 Jul 2022	2 Aug 2022
Motor Tax Account	2021	27 Jun 2022	29 Jun 2022	—