

## **Appropriation Account 2019**

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### **Vote 2**

### **Department of the Taoiseach**

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## Introduction

As Accounting Officer for Vote 2, I am required each year to prepare the appropriation account for the Vote and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2019 for the salaries and expenses of the Department of the Taoiseach, including certain services administered by the Department and for payment of grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2019, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €9.856 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 have been applied in the preparation of the account except for the following:

### *Depreciation*

Capital assets are depreciated on a straight line basis over their useful life, starting in the month placed in service.

## 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 are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

### *Shared services*

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

Payroll and Human Resource functions are provided on a shared services basis by the National Shared Service Office (Vote 18). The Accounting Officer of the National Shared Services Office is responsible for the operation of controls within the shared service Centres. The Accounting Officer of the National Shared Services Office has put in place an audit process to provide independent assurance on the operation of controls within shared services. This assurance is a combination of:

- Internal audit work performed by the National Shared Service Office's Internal Audit Unit, and
- Audits conducted by a firm of accountants in accordance with the International Standard on Assurance Engagements (ISAE 3402), designed to report to user departments and their auditors on the controls within shared services. These audits report on the effectiveness of controls operated in 2019.

The Accounting Officer for the National Shared Services Office has provided me with a letter of assurance on the internal control and audit arrangements and reports on the audits of the operation of controls during 2019.

I take assurance from the system of control within shared services as reported to me by the Accounting Officer for the National Shared Services Office.

#### ***Financial control environment***

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

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for all key business processes have been documented.
- There are systems in place to safeguard the assets.

#### ***Administrative controls and management reporting***

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

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within the Department
- there are systems aimed at ensuring the security of the ICT systems
- there are appropriate capital investment control guidelines and formal project management disciplines.

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

The Department ensures that there is an appropriate focus on good practice in procurement and that procedures are in place to ensure compliance with all relevant procurement guidelines. Five contracts, with a value of €470,838, have been included in the circular 40/02 return as they exceed the reporting threshold of €25,000 and were awarded (inter alia) without a competitive process, as follows

- One contract with a value of €93,884 is considered non-competitive and non-compliant. This contract for telephony services was awarded without a competitive process and was last reviewed in 2013. This contract will be reviewed by my Department's procurement team during 2020.
- Four contracts with a value of €376,954 are considered non-competitive but compliant. One related to provision of proprietary ICT services (€234,889), two were extensions of existing contracts (€80,592) and one related to a situation where there was a single suitable supplier available (€61,473).

#### ***Internal audit and Audit Committee***

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

#### ***Risk and control framework***

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

A risk register is in place which identifies the key risks facing the Department in carrying out its functions and these have been evaluated and graded according to their significance. The register is a living document and is updated by the Department's senior management on an ongoing basis. The risk register is used to plan and allocate resources to ensure risks are managed to an acceptable level.

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

The annual National Risk Assessment process, overseen by the Department of the Taoiseach, is also in place and provides an opportunity to identify and debate strategic risks facing Ireland over the short, medium and long term.

#### ***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 Advisory Committee (MAC), where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

#### ***Review of effectiveness***

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

***Internal financial control issues***

No weaknesses in internal financial control were identified in relation to 2019 that resulted in, or may result in, a material loss.

**Martin Fraser**  
Accounting Officer  
Department of the Taoiseach

18 June 2020

## **Comptroller and Auditor General**

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

#### **Vote 2 Department of the Taoiseach**

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

I have audited the appropriation account for Vote 2 Department of the Taoiseach for the year ended 31 December 2019 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 2 Department of the Taoiseach for the year ended 31 December 2019, 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 *Preface to the Appropriation Accounts*. I am independent of the Department of the Taoiseach and have fulfilled my other ethical responsibilities in accordance with the standards.

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

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

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

I have nothing to report in that regard.

**Seamus McCarthy**  
Comptroller and Auditor General

23 June 2020

## Vote 2 Department of the Taoiseach

### Appropriation Account 2019

		2019	2018
	Estimate provision	Outturn	Outturn
	€000	€000	€000
<b>Programme expenditure</b>			
A Supporting the work of the Taoiseach and Government	35,266	25,188	27,314
<b>Gross expenditure</b>	<b>35,266</b>	<b>25,188</b>	<b>27,314</b>
<i>Deduct</i>			
B Appropriations-in-aid	<b>929</b>	<b>707</b>	<b>801</b>
<b>Net expenditure</b>	<b>34,337</b>	<b>24,481</b>	<b>26,513</b>

#### Surplus

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

	2019	2018
	€	€
<b>Surplus to be surrendered</b>	<b>9,856,031</b>	<b>6,878,390</b>

**Martin Fraser**  
Accounting Officer  
Department of the Taoiseach

27 March 2020

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2019

	2019	2018
	€000	€000
Programme cost	6,694	7,299
Pay	14,635	13,796
Non pay	3,859	6,219
<b>Gross expenditure</b>	<b>25,188</b>	<b>27,314</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>707</b>	<b>801</b>
<b>Net expenditure</b>	<b>24,481</b>	<b>26,513</b>
<b>Changes in capital assets</b>		
Purchases cash	(389)	
Depreciation	207	
Loss on disposals	1	(363)
<b>Changes in net current assets</b>		
Increase in closing accruals	1,162	
Increase in stock	(30)	(91)
<b>Direct expenditure</b>	<b>25,432</b>	<b>26,059</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	4,923	4,932
Notional rents	1,517	1,464
<b>Net programme cost</b>	<b>31,872</b>	<b>32,455</b>

#### 1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 2 borne elsewhere.

	2019	2018
	€000	€000
Vote 9 Office of the Revenue Commissioners	8	8
Vote 12 Superannuation and Retired Allowances	3,351	3,472
Vote 13 Office of Public Works	846	755
Vote 18 National Shared Services Office	23	21
Vote 20 Garda Síochána	211	201
Vote 24 Justice and Equality	54	53
Vote 36 Defence	82	82
Central Fund: Taoisigh and Ministerial pensions	348	340
	<b>4,923</b>	<b>4,932</b>

## Note 2 Statement of Financial Position as at 31 December 2019

	Note	2019 €000	2018 €000
<b>Capital assets</b>	2.1	1,210	1,029
<b>Current assets</b>			
Bank and cash	2.2	262	845
Stocks	2.3	126	96
Prepayments		296	339
Other debit balances	2.4	99	93
Net Exchequer funding	2.6	263	(373)
<b>Total current assets</b>		<u>1,046</u>	<u>1,000</u>
<b>Less current liabilities</b>			
Accrued expenses		1,406	287
Other credit balances	2.5	625	565
<b>Total current liabilities</b>		<u>2,031</u>	<u>852</u>
<b>Net current assets</b>		<u>(985)</u>	<u>148</u>
<b>Net assets</b>		<u><u>225</u></u>	<u><u>1,177</u></u>
<b>Represented by:</b>			
<b>State funding account</b>	2.7	<u><u>225</u></u>	<u><u>1,177</u></u>

## 2.1 Capital assets

	IT and office equipment	Furniture and fittings	Capital assets under development <sup>a</sup>	Total
	€000	€000	€000	€000
<b>Gross assets</b>				
Cost or valuation at 1 January 2019	1,272	644	328	2,244
Additions	206	23	160	389
Disposals	(130)	—	—	(130)
Cost or valuation at 31 December 2019	1,348	667	488	2,503
<b>Accumulated depreciation</b>				
Opening balance at 1 January 2019	702	513	—	1,215
Depreciation for the year	184	23	—	207
Depreciation on disposals	(129)	—	—	(129)
Cumulative depreciation at 31 December 2019	757	536	—	1,293
<b>Net assets at 31 December 2019</b>	<b>591</b>	<b>131</b>	<b>488</b>	<b>1,210</b>
Net assets at 31 December 2018	570	131	328	1,029

Note <sup>a</sup> The eCabinet system supports and enables the administrative processes associated with the preparation and conduct of Government business and the dissemination of Government decisions. It has over 3,000 users across all government departments. The system is undergoing an upgrade to ensure its continued viability.

## 2.2 Bank and cash

at 31 December	<b>2019</b>	<b>2018</b>
	<b>€000</b>	<b>€000</b>
PMG balances	261	845
Other bank account	1	—
	<b>262</b>	<b>845</b>

**2.3 Stocks**

at 31 December	<b>2019</b>	<b>2018</b>
	<b>€000</b>	<b>€000</b>
Official gift items	23	11
Stationery	58	41
Publications	41	41
Consumables, etc.	4	3
	<b>126</b>	<b>96</b>

**2.4 Other debit balances**

at 31 December	<b>2019</b>	<b>2018</b>
	<b>€000</b>	<b>€000</b>
Recoupable travel pass scheme expenditure	89	88
Other	10	5
	<b>99</b>	<b>93</b>

**2.5 Other credit balances**

at 31 December	<b>2019</b>	<b>2018</b>
	<b>€000</b>	<b>€000</b>
<b>Amounts due to the State</b>		
Income tax	263	298
Pay related social insurance	117	104
Value added tax	32	1
Professional services withholding tax	122	60
	<b>534</b>	<b>463</b>
Payroll deductions held in suspense	85	97
Other	6	5
	<b>625</b>	<b>565</b>

**2.6 Net Exchequer funding**

at 31 December	<b>2019</b>	<b>2018</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	9,856	6,878
Exchequer grant undrawn	(10,119)	(6,505)
<b>Net Exchequer funding</b>	<b>(263)</b>	<b>373</b>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	262	845
Debit balances: suspense	99	93
	361	938
<b>Creditors</b>		
Due to State	(533)	(462)
Credit balances: suspense	(91)	(103)
	(624)	(565)
	<b>(263)</b>	<b>373</b>

**2.7 State funding account**

	<b>Note</b>	<b>2019</b>	<b>2018</b>
		<b>€000</b>	<b>€000</b>
Balance at 1 January		1,177	726
Disbursements from the Vote			
Estimate provision	Account	34,337	
Surplus to be surrendered	Account	(9,856)	
Net vote		24,481	26,513
Expenditure (cash) borne elsewhere	1	4,923	4,932
Non cash item		(1)	(3)
Non cash expenditure – notional rent	1	1,517	1,464
Net programme cost	1	(31,872)	(32,455)
<b>Balance at 31 December</b>		<b>225</b>	<b>1,177</b>

## 2.8 Commitments

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### Global commitments

At 31 December	2019 €000	2018 €000
Procurement of goods and services	30	53
Capital projects	—	164
<b>Total of legally enforceable commitments</b>	<b>30</b>	<b>217</b>

## 2.9 Contingent liabilities

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The legal case noted as a contingent liability on the 2018 appropriation account concluded in 2019 with costs of €773,000. Currently the Department is engaged in two ongoing High Court cases relating to access to information on the environment regulations which may generate costs.

## Note 3 Vote Expenditure

### Analysis of administration expenditure

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

		2019	2018	
	Estimate provision	Outturn	Outturn	
	€000	€000	€000	
i	Salaries, wages and allowances	16,046	14,635	13,796
ii	Travel and subsistence	730	476	538
iii	Training and development and incidental expenses	3,590	1,688	3,524
iv	Postal and telecommunication services	360	224	249
v	Office equipment and external IT services	1,410	1,106	1,494
vi	Office premises expenses	366	365	414
vii	Consultancy services and value for money and policy reviews	18	—	—
		<b>22,520</b>	<b>18,494</b>	<b>20,015</b>

### Significant variations

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

#### ii Travel and subsistence

*Estimate provision: €730,000, outturn: €476,000*

The underspend of €254,000 in this subhead was due to a lower volume of travel than projected at estimate time. The level of travel undertaken by staff and office holders is difficult to estimate and can be impacted by unforeseen political and economic developments at home, at EU and international level. In addition, travel costs incurred on official trips are often recouped from the Department in arrears at a later date.

#### iii Training and development and incidental expenses

*Estimate provision: €3.59 million, outturn: €1.688 million*

The underspend of €1.902 million in this subhead was due to lower than expected spend in areas such as training, State events, advertising and the gov.ie portal.

#### iv Postal and telecommunications

*Estimate provision: €360,000, outturn: €224,000*

The underspend of €136,000 in this subhead in 2019 was due to lower than anticipated telecommunication costs.

**v Office equipment and external IT services**

*Estimate provision: €1.41 million, outturn: €1.106 million*

The underspend of €304,000 in this subhead was due to a delay in the procurement of a video conferencing solution; and a lower than anticipated expenditure to a mobile phone supplier as a new billing arrangements were being finalised.

## Programme A Supporting the work of the Taoiseach and Government

		2019		2018
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	16,046	14,635	13,796
A.2	Administration – non pay	6,474	3,859	6,219
A.3	National Economic and Social Council	2,072	1,876	1,889
A.4	Tribunals of inquiry	4,309	929	1,999
A.5	Commissions of investigation	4,515	3,688	2,877
A.6	Citizens' Assembly	1,850	201	534
		<b>35,266</b>	<b>25,188</b>	<b>27,314</b>

**Significant variations**

The following outlines the reasons for significant variations in programme expenditure (+/- 5% and €100,000). Overall, the expenditure in relation to Programme A was €10.078 million lower than provided. The variation of €4.026 million in administration expenditure has already been explained. The balance of the variance was mainly due to the following.

**A.1 Administration – pay**

*Estimate provision: €16.046 million, outturn: €14.635 million*

The underspend of €1.411 million in this subhead in 2019 was due to delays in the planned filling of vacancies.

**A.3 National Economic and Social Council**

*Estimate provision: €2.072 million, outturn: €1.876 million*

The underspend of €196,000 in 2019 was partly due to the non-filling of a post, and a reduction in staff during the year due to retirements. The remaining difference relates to minor underspend in the ICT budget due to delays with respect to an IT project being implemented.

**A.4 Tribunal of Inquiry**

*Estimate provision: €4.309 million, outturn: €929,000*

The underspend of €3.38 million in 2019 relative to the estimate provision was due to the number of legal cost claims settled in 2019 being lower than expected. The Department has no control over third party legal costs awarded by the Tribunals of Inquiry and it is impossible to predict the timing of settlement of third party costs falling due at any particular time.

**A.5 Commissions of investigation**

*Estimate provision: €4.515 million, outturn: €3.688 million*

Commissions of investigation are independent of the Department of the Taoiseach and their expenditure levels depend on the needs and requirements of their investigations in the first instance. This outturn includes costs of €773,000 associated with a legal case which concluded in 2019. The underspend of €827,000 relative to the estimate provision was due to the Commission's difficulty in accurately forecasting the level and timing of their own expenditure needs, including expenditure arising from decisions to award third party costs.

**A.6 Citizens Assembly**

*Estimate provision: €1.85 million, outturn: €201,000*

The underspend of €1.649 million was due to the time required to set up the Citizens Assembly on Gender Equality following the approval of the resolution by the Oireachtas in July, namely the procurement of the required services and recruitment of the citizens. It had been expected that the Assembly would meet in 2019 but the first meeting of the Citizens did not take place until 25 January 2020.

## Note 4 Receipts

### 4.1 Appropriations-in-aid

	2019		2018
	Estimated	Realised	Realised
	€000	€000	€000
1 Appropriations-in-aid	59	34	49
2 Receipts from additional superannuation contributions on public service remuneration <sup>a</sup>	870	673	752
<b>Total</b>	<b>929</b>	<b>707</b>	<b>801</b>

Note <sup>a</sup> The 2018 figure refers to pension related deductions. These were replaced by additional superannuation contributions from 1 January 2019.

#### Significant variations

Overall, appropriations-in-aid were €222,000 less than the original estimate. Explanations for variances are set out below:

#### 2 Receipts from additional superannuation contributions on public service remuneration

*Estimate provision: €870,000, outturn: €673,000*

The 2019 Estimates were calculated on pension related deductions (PRD). Following a circular (attached) in January 2019, PRD was replaced by an additional superannuation contribution (ASC) which was calculated on a different basis. ASC applies to all pensionable remuneration only, whereas PRD applied to all taxable remuneration. This meant that overtime, previously subject to PRD, was exempt from ASC. Also, the ASC thresholds for members of the Single Pension Scheme introduced in January 2019 meant that the rate of ASC was less than the rate of PRD paid previously. The difference in definition accounts for the variation between the estimate and the outturn.

### 4.2 Extra receipts payable to the Exchequer

	2019	2018
	€000	€000
Balance at 1 January	29	4
Receipts from Office holders' voluntary salary surrender and for the under deduction of pension related deductions since 2009	43	27
Transferred to the Exchequer	(29)	(4)
<b>Balance as at 31 December</b>	<b>43</b>	<b>27</b>

## Note 5 Staffing and Remuneration

### 5.1 Employee numbers

<b>Full time equivalents</b>	<b>2019</b>	<b>2018</b>
Number of staff at year end		
Department	232	219
Agency	14	15
<b>Total</b>	<b>246</b>	<b>234</b>

### 5.2 Pay – Department

	<b>2019</b>	<b>2018</b>
	<b>€000</b>	<b>€000</b>
Pay	13,675	12,955
Redundancy and severance	—	201
Higher, special or additional duties allowance	357	290
Overtime and extra attendance	355	423
Employer's PRSI	1,032	906
<b>Total pay<sup>a</sup></b>	<b>15,419</b>	<b>14,775</b>

Note <sup>a</sup> Pay costs are disbursed amongst a number of subheads.

### 5.3 Pay – Agency

	<b>2019</b>	<b>2018</b>
	<b>€000</b>	<b>€000</b>
Pay	1,243	1,317
Employer's PRSI	101	107
<b>Total pay</b>	<b>1,344</b>	<b>1,424</b>

### 5.4 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2019	2018
<b>Department staff</b>			€	€
Higher, special or additional duties	32	12	88,412	23,749
Overtime and extra attendance	84	12	24,192	22,076
Extra remuneration in more than one category	12	4	25,301	32,556

### 5.5 Other remuneration arrangements

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Ex-gratia payment of €29,829 (2018: €29,681) was made in respect of agreed retirement benefits to one former employee.

### 5.6 Payroll overpayments

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at 31 December	Number of recipients	2019 €	2018 €
Overpayments	5	4,377	9,728
Recovery plans in place	1	99	1,707

No overpayment recovery plans were transferred to the Department of the Taoiseach in the year.

## Note 6 Miscellaneous

### 6.1 Committees, commissions and special inquiries

Commission, committee or special inquiry	Year of appointment	2019	2018	Total expenditure to end 2019
		€000	€000	
Tribunal of Inquiry (payments to Messrs Haughey and Lowry) <sup>a</sup>	1997	929	1,999	64,223
Commission of Investigation (Cregan Commission) <sup>b</sup>	2015	1,980	1,995	7,046
Commission of investigation (Cooke Commission) <sup>c</sup>	2017	935	881	2,166

Notes <sup>a</sup> There will be further payments associated with the Tribunal of Inquiry (payments to Messrs Haughey and Lowry). Final costs cannot be determined at this point.

<sup>b</sup> The Commission of investigation (Cregan) relates to certain transactions carried out by Irish Bank Resolution Corporation.

<sup>c</sup> The Commission of investigation (Cooke) relates to the sale by the National Asset Management Agency of its Project Eagle portfolio.

### 6.2 Compensation and legal costs

	Number of cases	Legal costs paid by the Department €000	Compensation awarded €000	2019		2018
				Legal costs awarded €000	Total €000	Total €000
				Claims by members of the public	1	402
	<b>1</b>	<b>402</b>	<b>—</b>	<b>371</b>	<b>773</b>	<b>—</b>

### 6.3 Official gifts

The account includes the sum of €16,632 which was used for the purchase of gifts for presentation by, or on behalf of, the Taoiseach and Ministers of State in 2019 (2018: €6,728).

## Appendix A Accounts of bodies and funds under the aegis of the Department of the Taoiseach

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The following table lists the bodies and funds under the aegis of the Department and where the Department has an obligation to present financial statements. It indicates, as at the end of March 2020, the period to which the last audited financial statements relate and the date on which they were presented to the Oireachtas.

<b>Body/departmental fund</b>	<b>Last accounting period</b>	<b>Date of audit report</b>	<b>Date received by Department</b>	<b>Date presented to the Oireachtas</b>
National Economic and Social Development Office	2018	23 Oct 2019	13 Nov 2019	20 Dec 2019