

Appropriation Account 2020

Vote 11

Office of the Minister for Public Expenditure and Reform

Introduction

As Accounting Officer for Vote 11, 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 2020 for the salaries and expenses of the Office of the Minister for Public Expenditure and Reform, for certain services administered by the Office of the Minister and for payment of certain grants.

The expenditure outturn is compared with the sums:

- (a) granted by Dáil Éireann under the Appropriation Act 2020, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- (b) provided for capital supply services in 2020 out of unspent 2019 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €4.233 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.

Transfer of responsibilities

The delivery and development of IT services was transferred to Vote 43 Office of the Government Chief Information Officer on 1 January 2020. Prior to the creation of Vote 43, the Office's assets, liabilities and expenditure were accounted for under Vote 11 Office of the Minister for Public Expenditure and Reform. All relevant assets and liabilities were transferred to Vote 43.

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure and Reform in Circular 22 of 2020, have been applied in the preparation of the account with the following exceptions:

Stocks

The Department of Finance (Vote 7) and the Department of Public Expenditure and Reform (Vote 11) share IT consumable stocks. Stock valuations are allocated on the basis of staff numbers in the respective Votes.

For efficiency and convenience reasons, spend on stationery stocks is recorded under Vote 7. However, as the stocks are deemed to be shared, they are included in the operating cost notes to the accounts of Vote 7 and Vote 11 and are allocated on the basis of staff numbers in the respective departments.

Capital assets

The OGCI is an office of the Department and as it specialises in the delivery and development of IT services, it remains responsible for the Department's investment in IT and for its IT assets. In general, IT equipment assets are now recorded on the asset register of the OGCI. However, the Department of Public Expenditure and Reform has retained and has purchased certain IT assets such as bespoke systems which are for its exclusive use.

Depreciation

From 1 January 2020, the method of depreciation changed from annual to monthly. Depreciation is charged on a straight line basis.

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 HR and payroll shared service.

I rely on a 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.

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.
- The Statement of Internal Financial Control for the Department of Finance is also relevant given that the Department of Finance provides certain services on a shared basis to Vote 11.
- 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

- 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.

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.

Procurement compliance

The Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines. The Department has complied with all relevant guidelines. The Department has provided details of one non-competitive contract in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General.

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. 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 assigned to specific staff.

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.

Covid-19 pandemic

Business continuity measures were put in to effect to deal with the impact of Covid-19 and this facilitated the Department in remaining fully operational during 2020.

Due to the devolved nature of budgeting within the Department itself, the outsourcing of operational accounting to the Department of Finance, payroll to the National Shared Services Office and IT systems that allowed the Department to work fully remotely from late March 2020, the pandemic-related measures had little effect on the Department's financial control environment.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2020 that resulted in, or may result in, a material loss.

David Moloney

Accounting Officer

Department of Public Expenditure and Reform

24 March 2021

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 11 Office of the Minister for Public Expenditure and Reform

Opinion on the appropriation account

I have audited the appropriation account for Vote 11 Office of the Minister for Public Expenditure and Reform for the year ended 31 December 2020 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 11 Office of the Minister for Public Expenditure and Reform for the year ended 31 December 2020, 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 Public Expenditure and Reform 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

25 August 2021

Vote 11 Office of the Minister for Public Expenditure and Reform

Appropriation Account 2020

	2020		2019
	Estimate provision		Outturn
	€000	€000	€000
Programme expenditure			
A Public expenditure and sectoral policy		20,355	19,618
B Public service management and reform			18,640
<i>Current year provision</i>	24,574		
<i>Deferred surrender</i>	146		
		24,720	22,102
Gross expenditure			40,905
<i>Current year provision</i>	44,929		
<i>Deferred surrender</i>	146		
		45,075	41,720
<i>Deduct</i>			
C Appropriations-in-aid		2,184	3,062
<i>Current year provision</i>	42,745		
<i>Deferred surrender</i>	146		
Net expenditure		42,891	38,658
			56,869

Surplus

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

	2020	2019
	€	€
Surplus	4,232,708	2,124,445
Deferred surrender	—	(146,000)
Surplus to be surrendered	4,232,708	1,978,445

David Moloney
Accounting Officer
Department of Public Expenditure and Reform

24 March 2021

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2020

	2020	2019
	€000	€000
Programme cost	16,023	28,585
Pay	24,226	27,460
Non pay	1,471	3,500
Gross expenditure	41,720	59,545
<i>Deduct</i>		
Appropriations-in-aid	3,062	2,676
Net expenditure	38,658	56,869
Changes in capital assets		
Purchases cash	(203)	
Depreciation	34	(169)
		615
Changes in net current assets		
Increase in closing accruals	3,393	
Decrease in closing stock	6	(899)
		(893)
Direct expenditure	41,888	56,585
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	7,368	5,332
Notional rents	2,449	2,449
Net programme cost	51,705	64,366

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 11 borne elsewhere, net of costs of shared services provided to other Votes.

	2020	2019
	€000	€000
Vote 7 Finance	995	815
Vote 9 Office of the Revenue Commissioners	—	375
Vote 12 Superannuation and Retired Allowances	4,065	3,653
Vote 13 Office of Public Works	1,643	2,157
Vote 18 National Shared Services Office	48	42
Vote 43 Office of the Government Chief Information Officer	617	—
Cost of shared services provided to other Votes	—	(1,710)
	7,368	5,332

Note 2 Statement of Financial Position as at 31 December 2020

	Note	2020 €000	2019 €000
Capital assets	2.1	2,308	9,683
Current assets			
Bank and cash		1,385	1,009
Stocks	2.2	17	23
Other debit balances	2.3	67	316
Prepayments		448	3,659
Accrued income	2.4	65	369
Total current assets		1,982	5,376
Less current liabilities			
Accrued expenses		186	308
Other credit balances	2.5	1,270	1,339
Net Exchequer funding	2.6	182	(14)
Total current liabilities		1,638	1,633
Net current assets		344	3,743
Net assets		2,652	13,426
Represented by:			
State funding account	2.7	2,652	13,426

2.1 Capital assets

	IT equipment	Furniture and fittings	Office equipment	Capital assets under development	Total
	€000	€000	€000	€000	€000
Gross assets					
Cost or valuation at 1 January 2020	24,693	141	2	1,460	26,296
Transfer to Office of the Government Chief Information Officer	(21,472)	(126)	—	—	(21,598)
Additions	—	—	—	203	203
Disposals	(1)	—	—	—	(1)
Capital assets under development brought into service	1,563	—	—	(1,563)	—
Cost or valuation at 31 December 2020	4,783	15	2	100	4,900
Accumulated depreciation					
Opening balance at 1 January 2020	16,550	61	2	—	16,613
Transfer to Office of the Government Chief Information Officer	(13,997)	(57)	—	—	(14,054)
Depreciation method adjustment	(76)	(1)	—	—	(77)
Depreciation for the year	110	1	—	—	111
Depreciation on disposals	(1)	—	—	—	(1)
Cumulative depreciation at 31 December 2020	2,586	4	2	—	2,592
Net assets at 31 December 2020	2,197	11	—	100	2,308
Net assets at 31 December 2019	8,143	80	—	1,460	9,683

2.2 Stocks

at 31 December	2020	2019
	€000	€000
Stationery	9	13
IT consumables	8	10
	<u>17</u>	<u>23</u>

2.3 Other debit balances

at 31 December	2020	2019
	€000	€000
Recoupable salaries	—	32
Recoupable travel expenditure	—	3
Recoupable travel pass expenditure	35	174
Other debit suspense items	32	107
	<u>67</u>	<u>316</u>

2.4 Accrued income

at 31 December	2020	2019
	€000	€000
National Lottery Regulator pension contributions	9	333
Institute of Public administration – additional superannuation contributions	56	36
	<u>65</u>	<u>369</u>

2.5 Other credit balances

at 31 December	2020	2019
	€000	€000
Amounts due to the State		
Income tax	486	491
Pay related social insurance	217	227
Professional services withholding tax	26	148
Value added tax	24	250
Pension contributions	80	89
Local property tax	2	3
	<u>835</u>	<u>1,208</u>
Payroll deductions held in suspense	104	107
Other credit suspense items	331	24
	<u>1,270</u>	<u>1,339</u>

2.6 Net Exchequer funding

at 31 December	2020	2019
	€000	€000
Surplus to be surrendered	4,233	1,978
Deferred surrender	—	146
Exchequer grant undrawn	(4,051)	(2,138)
Net Exchequer funding	182	(14)
Represented by:		
Debtors		
Bank and cash	1,385	1,009
Debit balances: suspense	67	316
	1,452	1,325
Creditors		
Due to the State	(835)	(1,208)
Credit balances: suspense	(435)	(131)
	(1,270)	(1,339)
	182	(14)

2.7 State funding account

	Note	2020	2019
		€000	€000
Balance at 1 January		13,426	13,142
Disbursements from the Vote			
Estimate provision	Account	42,745	
Deferred surrender	Account	146	
Surplus to be surrendered	Account	(4,233)	
Net vote		38,658	56,869
Expenditure (cash) borne elsewhere		7,368	5,332
Non-cash items — capital assets transfer		(7,544)	—
Non-cash expenditure – notional rent		2,449	2,449
Net programme cost		(51,705)	(64,366)
Balance at 31 December		2,652	13,426

2.8 Commitments

Global commitments		
at 31 December	2020	2019
	€000	€000
Procurement of goods and services	—	643
Capital projects	—	107
Total of legally enforceable commitments	—	750

2.9 Matured liabilities

Matured liabilities		
at 31 December	2020	2019
	€000	€000
Estimate of matured liabilities not discharged at year end	7	6

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2020		2019
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	24,551	24,227	27,460
ii	Travel and subsistence	308	104	320
iii	Training and development and incidental expenses	950	842	1,161
iv	Postal and telecommunications services	22	14	214
v	Office equipment and external IT services	93	190	1,446
vi	Office premises expenses	377	321	355
vii	Consultancy and other services	30	—	4
		26,331	25,698	30,960

Significant variations

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

ii Travel and subsistence

Estimate provision €308,000; outturn €104,000

The decrease of €204,000 on expenditure on travel and subsistence was due to travel restrictions during the Covid-19 pandemic.

iii Training and development and incidental expenses

Estimate provision €950,000; outturn €842,000

The decrease of €108,000 on expenditure on training and development and incidental expenses was due to a reduction in training and physical meetings with external stakeholders.

Programme A Public Expenditure and Sectoral Policy

		2020		2019
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	10,583	10,745	9,648
A.2	Administration – non pay	738	592	981
A.3	Economic and Social Research Institute – administration and general expenses	2,775	2,775	2,775
A.4	Structural funds technical assistance and other costs	1,295	1,115	1,104
A.5	Technical assistance costs of Regional Assemblies	650	650	650
A.6	Special EU Programmes Body and North/South programmes	2,380	2,112	2,300
A.7	Ireland/Wales and Transnational INTERREG	195	149	79
A.8	Consultancy and other services	421	140	277
A.9	Funding for pensions for bodies under the aegis of the Department	450	1,168	542
A.10	Irish Government Economic and Evaluation Service	368	172	284
A.11	Construction innovation support	500	—	—
		20,355	19,618	18,640

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 €737,000 lower than the sum provided.

A.4 Structural funds technical assistance and other costs

Estimate provision €1.295 million; outturn €1.115 million

The savings in expenditure of €180,000 relative to the estimate provision was due to less external audit expertise being required than had been planned.

A.6 Special EU Programmes Body and north/south programmes

Estimate provision €2.38 million; outturn €2.112 million

The saving in expenditure of €268,000 relative to the estimate provision was due to the timing of SEUPB activities in relation to programme expenditure.

A.8 Consultancy and other services

Estimate provision €421,000; outturn €140,000

The shortfall in expenditure of €281,000 relative to the estimate provision was due to the timing of reviews of OPW flood relief environment impact schemes for Ministerial confirmation and the National Investment Office delaying some aspects of work due to the Covid-19 pandemic.

A.9 Funding for pension for bodies under the aegis of the Department.

Estimate provision €450,000; outturn €1.168 million.

The excess in expenditure of €718,000 relative to the estimate provision was due to a number of retirements that had not been forecast at the time of the revised estimates in late 2019.

A.10 Irish Government Economic Evaluation Services

Estimate provision €368,000; outturn €172,000

The saving in expenditure of €196,000 relative to the estimate provision was due to a reprioritisation of work, including the postponement of events as a result of the Covid-19 pandemic.

A.11 Construction innovation support

Estimate provision €500,000; outturn: €nil

The saving in expenditure of €500,000 relative to the estimate provision was due to the required programme of work not being advanced sufficiently in 2020 to allow for funds to be granted to an appropriate applicant through open competition.

Programme B Public Service Management and Reform

		2020		2019
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay	13,968	13,482	17,812
B.2	Administration – non pay	1,042	879	2,519
B.3	Institute of Public Administration	2,725	2,725	2,725
B.4	Civil service arbitration and appeals procedure	42	33	32
B.5	Consultancy and other services	506	137	367
B.6	Public Service Innovation Fund	1,000	933	—
B.7	Reform agenda	1,190	923	1,314
B.8	Employee assistance officer shared service	1,451	1,346	1,376
B.9	Public pay determination support	190	17	226
B.10	Civil service learning and development programme	1,000	448	675
B.11	Single public service pension administration project	290	9	244
B.12	Implementation of Protected Disclosures Act	220	220	220
B.13	Non-profit sector data project	950	950	950
	<i>Office of the Government Chief Information Officer</i>	—	—	12,445
		24,574	22,102	40,905

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 €2.472 million lower than provided. Savings in administration expenditure totalled €650,000. The balance of the variance was mainly due to the following:

B.5 Consultancy and other services

Estimate provision €506,000; outturn €137,000

The saving in expenditure of €369,000 relative to the estimate provision was due to lower than expected legal advice costs required by civil service HR as well as the postponement of public service consultancy expenditure across business units in Programme B.

B.7 Reform agenda

Estimate provision €1.19 million; outturn €923,000

The saving in expenditure of €267,000 relative to the estimate provision was due to a combination of smaller savings over a number of policy and programme areas, particularly in civil service HR resourcing, policy and capacity.

B.8 Employee assistance officer shared service

Estimate provision €1.451 million; outturn €1.346 million

The saving in expenditure of €105,000 relative to the estimate provision was due to savings in programme pay as well as reduced travel costs as employee assistance officers were largely unable to physically meet clients across the State during the pandemic.

B.9 Public Pay determination support

Estimate provision €190,000; outturn €17,000

The saving in expenditure of €173,000 relative to the estimate provision was due to anticipated external support not being required.

B.10 Civil service learning and development programme

Estimate provision €1 million; outturn €448,000

The saving in expenditure of €552,000 relative to the estimate provision was due, in the main, to delays in the project to fit out alternative classroom facilities to replace OneLearning's TUD Mountjoy Square classrooms. The lease on the TUD premises expired on 31 December 2020.

B.11 Single public service pension administration project

Estimate provision €290,000; outturn €9,000

The saving in expenditure of €281,000 relative to the estimate provision was, in the main, due to a delay as a result of Covid-19 in the planned design and development work for a future central ICT system to support the administration of the Single Pension Scheme across the public service. Savings also arose due to classroom based training being suspended due to Covid-19 restrictions.

Note 4 Receipts

4.1 Appropriations-in-aid

	2020		2019
	Estimated €000	Realised €000	Realised €000
1 EU programmes	708	1,075	667
2 Pension cash flow surpluses	56	483	85
3 Miscellaneous	60	74	120
4 Receipts from additional superannuation contributions on public service remuneration	1,360	1,430	1,804
Total	2,184	3,062	2,676

Significant variations

The following outlines the reasons for significant variations in receipts (+/- 5% and €100,000). Overall, appropriations-in-aid were €878,000 more than the original estimate. Explanations for variances are set out below:

1 EU programmes

Estimate €708,000; realised €1.075 million

The increase of €367,000 was due to the difficulty in estimating the timing as well as the value of reimbursements pertaining to EU programmes.

2 Pension cash flow surpluses

Estimate €56,000; realised €483,000

The increase of €427,000 was due, in the main, to payments by the National Lottery Regulator of accumulated employee and employer contributions on the resolution of a number of pension matters.

4.2 Extra receipts payable to the Exchequer

	2020 €000	2019 €000
Balance at 1 January	—	—
Voluntary surrender of ministerial salaries	28	19
EU receipt – Open Data Project	95	—
EU receipt – Road Project	36	—
EU receipt – TII Atlantic Project	254	—
Miscellaneous receipts	3	—
Return of 2020 public service innovation grants	44	—
Transferred to the Exchequer	(460)	(19)
Balance at 31 December	—	—

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2020	2019
Number of staff at year end	<u>377</u>	<u>430</u>

5.2 Pay

	2020 €000	2019 €000
Pay	24,175	26,947
Higher, special or additional duties allowances	241	275
Other allowances	23	53
Overtime	26	80
Employer's PRSI	1,889	2,039
Total pay^a	<u>26,354</u>	<u>29,394</u>

Note ^a The total pay figure is distributed across subheads A.1, A.4, B.1 and B.8. The Department does not directly fund the pay costs of any of the bodies under its aegis.

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2020 €	2019 €
Higher, special or additional duties allowances	32	6	33,016	34,389
Other allowances	3	1	13,590	8,984
Overtime	18	—	7,306	11,350
Extra remuneration in more than one category	1	1	14,915	28,469

5.4 Other remuneration arrangements

This account includes expenditure of €291,417 (2019: €159,582) in respect of four officers (2019: three officers) who were serving outside the Department for all or part of 2020 and whose salary was paid by the Department.

Under the terms of the AHCPS 1% Programme for Competitiveness and Work (PCW) restructuring agreement, 46 officers (2019: 42) received a total of €110,137 (2019: €106,218) in respect of PCW/seniority allowances.

5.5 Payroll overpayments

	Number of recipients	2020 €	2019 €
Overpayments	24	75,535	49,043
Recovery plans in place	4	7,172	12,487

Three individuals with recovery plans in place to a value of €1,060 transferred to other departments in the year.

Note 6 Miscellaneous

6.1 EU funding

The outturn shown in Subheads A.4, A.5 and A.6 includes the following payments in respect of activities which are co-financed by the EU. Estimates of expenditure and actual outturns were as follows:

Heading	Description	2020	2020	2019
		Estimated	Outturn	Outturn
		€000	€000	€000
A.4	Structural funds and technical assistance and other costs	735	726	857
A.5	Technical assistance costs of Regional Assemblies	650	650	650
A.6	Peace Programme/Northern Ireland INTERREG	1,175	1,120	1,339
		2,560	2,496	2,846

6.2 Committees, commissions and special inquiries

	Year established	2020	2019
		€000	€000
Civil Service Arbitration Board ^a	1950/51	17	32
Top Level Appointments Committee ^b	1984	50	51
		67	83

Note ^a The Civil Service Arbitration Board provides means acceptable both to the State and to its employees for dealing with claims and proposals relating to the conditions of service of civil servants and to secure the fullest co-operation between the State, as employer, and civil servants, as employees, for the better discharge of public business.

^b The Top Level Appointments Committee (TLAC) was established in 1984. The Committee's function is to recommend candidates to Ministers and Government for the most senior positions in the civil service – at Assistant Secretary level and upwards. By carrying out this function in an independent manner and by making its decisions strictly on the basis of the relative merit of the candidates for the positions concerned, TLAC aims to strengthen the management structure of the civil service, and to provide a means by which the best candidates can aspire to fulfilling their potential.

Note 7 Contingency Fund

	2020	2019
	€000	€000
Balance at 1 January	1,200	1,200
Receipts	—	—
Payments	—	—
Balance at 31 December	<u>1,200</u>	<u>1,200</u>

The Contingency Fund is a non-statutory fund formed in 1923. The fund is available for use to facilitate the defraying of urgent or unforeseen expenditure which is not covered by the ordinary Votes and for which it may be impracticable to seek the immediate approval of Dáil Éireann e.g. during recess.

The procedures in relation to the operation of the Fund are set out in *Public Financial Procedures* (Sections C.1.5 to C.1.12).

The size of the Fund is reviewed every five years. Following a review in 2020, it was decided that the fund should remain at its existing level.

Appendix A Accounts of bodies and funds under the aegis of the Department of Public Expenditure and Reform

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, as at the end of March 2021, the period to which the last audited financial statements relate and the date on which 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
Economic and Social Research Institute	2019	3 Jul 2020	31 Jul 2020	13 Oct 2020
Institute of Public Administration	2019	3 Dec 2020	9 Dec 2020	21 Jan 2021
Ireland-United States Educational Fund	2019	10 Dec 2020	11 Dec 2020	14 Dec 2020
Regulator of the National Lottery	2019	21 Dec 2020	24 Feb 2021	25 Feb 2021
Special EU Programmes Body	2019	3 Feb 2021	8 Feb 2021	17 Feb 2021
State Property Miscellaneous Deposit Account	2019	10 Dec 2020	11 Dec 2020	14 Dec 2020
Traveller's Protection Fund	2019	20 Apr 2020	20 Apr 2020	21 Apr 2020